Finance & Revenue Accounts of the Government of India for the years 1916-17

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THE GOVERNMENT OF INDIA

FOR THE YEAR

1916-17.

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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.	For details, *vide* page No.	AMOUNTS.
Principal Heads of Revenue—	£	£
Land Revenue	22,041,265	
Opium	3,160,005	
Salt	4,826,260	
Stamps	5,776,696	
Excise	9,215,899	
Customs	8,659,182	
Income Tax	3,772,967	
Other Heads	3,655,196	
Total Principal Heads	31	61,107,470
Interest	59	1,186,504
Posts and Telegraphs	69	4,174,607
Mint	69	689,866
Receipts by Civil Departments	85	1,739,713
Miscellaneous	105	847,530
Railways: Net Receipts	137	21,313,797
Irrigation	153	5,155,624
Other Public Works	193	309,373
Military Receipts	215	1,575,946
TOTAL REVENUE £		98,050,430

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*.
31st March 1917.

EXPENDITURE.	For details, *vide* page No.	AMOUNTS.
		£
Direct Demands on the Revenues	31	9,328,668
Interest	59	1,174,864
Posts and Telegraphs	69	3,441,387
Mint	69	167,411
Salaries and Expenses of Civil Departments	85	19,081,230
Miscellaneous Civil Charges	105	5,414,272
Famine Relief and Insurance	125	1,000,000
Railways: Interest and Miscellaneous charges	137	13,831,922
Irrigation	153	3,549,912
Other Public Works	193	4,618,535
Military Services	215	26,566,757
Total Expenditure, Imperial and Provincial		88,174,958
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	259	2,397,302
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	259	...
Total Expenditure charged against Revenue		90,572,260
Surplus		7,478,170
TOTAL £		98,050,430

No. 1B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.	For details, *vide* page No.	AMOUNTS.
		£
Surplus		7,478,170
Railway, Irrigation, and other Capital not charged to Revenue—		
Capital contributed by Native States towards outlay on State Railways	263	66,667
Raised and deposited by Railway Companies—		
On account of Subscribed Capital (Net)	263	555,431
Total Capital Account Receipts		622,098
Debt, Deposits, and Advances—		
Permanent Debt (Net incurred)	313	4,433,691
Unfunded Debt (Net)	313	1,474,857
Loans and Advances by Imperial Government (Net Repayment)	313	2,451
Loans and Advances by Provincial Governments (Net Repayment)	313	585,495
Loans to Local Boards for Railway Construction	313	8,020
Remittances (Net)	313	1,651,160
Secretary of State's Bills drawn	313	(*b*) 9,669,240
Total Debt, Deposits, and Advances		17,824,914
TOTAL RECEIPTS		25,925,182
	£	
Opening Balance on April 1st, 1916—India	12,016,056	
" " England	(*a*) 12,803,348	
	313	24,819,404
GRAND TOTAL £		50,744,586

(*a*) Of this amount £5,792,631 represents the funds of the Gold Standard Reserve.
(*b*) In addition to £23,328,855 on account of remittances of the Gold Standard and the Paper Currency Reserves

of the Government of India, in *India* and in *England*, 31st March 1917.

DISBURSEMENTS.	For details, *vide* page No.	AMOUNTS.
		£
Railway, Irrigation, and Other Capital not Charged to Revenue—		
Outlay on State Railways	263	1,872,348
Outlay on Irrigation Works	263	512,083
Initial Expenditure on New Capital at Delhi	263	244,297
Outlay of Railway Companies (Net)	263	770,593
Total Capital Account Disbursements		3,399,321
Debt, Deposits, and Advances—		
Temporary Debt (Net discharged)	313	7,722,183
Deposits and Advances (Net)	313	4,595,151
Secretary of State's Bills paid	313	(b) 8,342,722
Total Debt, Deposits, and Advances		20,660,056
TOTAL DISBURSEMENTS		24,059,377
	£	
Closing Balance on March 31st, 1917—India	15,293,216	
" " England	(c) 11,391,993	
		26,685,209
GRAND TOTAL £		50,744,586

(c) Of this amount, £6,001,456 represents the funds of the Gold Standard Reserve.

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Principal Heads of Revenue:									
Land Revenue	15A	36	21,94,478	21,40,627	5,98,08,637	5,11,98,184	3,08,84,184	6,45,44,156	1
Opium	16A	40	27,584	53,427	4,90,681	9,77,090	4,21,10,915	7,69,187	2
Salt	17A	41	2,54,11,204	...	1,28,65,839	1,80,09,168	1,34,04,794	...	3
Stamps	18	43	8,62,757	7,05,227	1,55,89,277	97,64,993	2,41,51,970	1,29,89,366	4
Excise	19	44	24,95,302	3,58,716	3,72,02,608	2,60,50,666	1,44,44,229	1,34,11,963	5
Provincial Rates	20	45	456	3,048	...	...	1,34,841	1,64,613	6
Customs	21A	47	27,186	...	1,07,85,575	5,28,40,682	5,04,18,855	2,22,093	7
Income Tax	22	53	46,48,308	2,60,447	60,10,433	1,40,84,568	1,68,55,428	42,47,326	8
Forest	23	54	12,09,319	2,40,985	45,96,126	55,19,177	13,38,779	50,40,932	9
Registration	24	56	46,519	49,307	24,70,160	8,37,457	21,48,927	7,31,341	10
Tributes from Native States	25	57	19,47,897	...	44,96,519	13,94,235	67,701	3,21,000	11
TOTAL	26		3,88,71,010	38,11,784	15,43,15,855	18,06,76,220	19,59,60,623	10,24,41,977	12
Interest	26	61	44,56,261	36,462	11,97,657	24,40,271	18,01,722	17,78,373	13
Posts and Telegraphs.	29	70	6,22,98,544	...	...	...	...	...	14
Mint	30	83	33,82,083	...	...	69,65,299	...	...	15
Receipts by Civil Departments:									
Law and Justice	33A	90	9,07,047	2,54,461	17,08,254	11,30,914	21,34,426	12,27,818	16
Police	34A	93	57,193	24,450	5,19,980	3,67,773	1,83,633	98,835	17
Ports and Pilotage	35A	95	...	...	1 3 3	1,62,135	12,60,964	...	18
Education	36A	97	77,840	1,51,370	3,54,148	5,73,245	9,47,392	6,50,893	19
Medical	38A	99	8,205	726	1,42,059	4,20,308	3,73,618	95,135	20
Sanitation (b)	38C	100	1,00,087	...	17,485	20,075	33,937	40,938	21
Agriculture	40A	102	1,81,288	772	1,98,249	1,78,517	1,16,197	2,42,510	22
Scientific and Miscellaneous Departments	40C	102	1,11,490	468	13,85,311	38,875	12,60,469	21,645	23
TOTAL			14,43,150	4,32,247	43,26,799	28,91,842	63,60,636	23,77,774	24
Miscellaneous:									
Receipts in Aid of Superannuation, etc.	43A	115	3,99,881	26,956	2,55,814	5,94,917	2,52,376	2,94,653	25
Stationery and Printing	44A	117	4,42,191	23,759	1,41,339	1,51,244	1,49,799	2,01,020	26
Exchange	45	121	16,70,564	...	...	...	...	...	27
Miscellaneous	46A	122	11,35,825	1,58,418	4,12,463	9,08,738	8,32,873	4,95,276	28
TOTAL			36,48,461	2,09,133	8,09,616	16,54,899	12,35,048	9,90,949	29
Railways:									
State Railways (Gross Receipts)	52	140	62,75,80,697	...	...	...	...	...	30
Deduct—Working Expenses	52	141	*29,95,84,804*	...	...	...	...	...	31
Surplus profits paid to Companies, etc.	53A	143	*1,15,56,624*	...	...	...	...	...	32
Net Receipts			31,64,39,269	...	...	...	...	...	33
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	56	147	4,37,631	...	...	...	...	...	34
TOTAL			31,68,76,900	...	...	...	...	...	35
Irrigation:									
Major Works:									
Direct Receipts	59	154	...	9,61,716	3,11,537	16,81,144	2,89,732	1,01,93,999	36
Portion of Land Revenue due to Irrigation	61	166	...	64,563	1,02,08,047	29,08,903	...	20,64,095	37
Minor Works and Navigation	62A	178	82,308	...	2,79,490	3,46,939	8,34,377	3,00,558	38
TOTAL			82,308	10,26,279	1,07,99,074	49,36,986	11,24,109	1,25,58,652	39
Other Public Works:									
Civil Works	65	195	19,462	1,68,995	5,26,156	5,24,696	9,73,890	5,16,922	40
Military Receipts:									
Army:									
Effective	67A	217	1,05,14,895	...	...	...	...	...	41
Non-Effective	67A	217	12,55,667	...	...	...	...	...	42
Marine	68A	252	54,75,072	...	...	...	...	...	43
Military Works	69A	254	14,31,014	...	...	...	...	...	44
TOTAL			1,86,76,648	...	...	...	...	...	45
Total Revenue			44,97,55,427	56,84,900	17,19,75,157	20,00,90,213	20,74,56,028	12,06,64,647	46

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services, Military Works, the Survey and other Departments under the direct Administration of the Governor-General in Council, the Revenue and Charges of

(b) Formerly included under "Medical."

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1917.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	2,85,20,008	4,73,71,220	1,65,29,355	1,98,48,414	75,79,713	33,06,18,976	22,041,265	...	22,041,265
2	7,45,844	5,18,502	4,49,259	5,77,670	6,79,914	4,74,00,073	3,160,005	...	3,160,005
3	...	27,01,850	266	...	770	7,23,93,391	4,826,260	...	4,826,260
4	59,82,286	36,64,993	73,22,624	41,82,422	14,34,522	8,66,50,437	5,776,696	...	5,776,696
5	75,86,836	88,31,324	1,12,26,696	1,10,89,102	55,41,053	13,82,38,495	9,215,899	...	9,215,899
6	32,314	...	1,25,009	...	10,578	4,70,859	31,391	...	31,391
7	22,895	1,52,75,528	1,448	2,93,466	...	12,98,87,728	8,659,182	...	8,659,182
8	24,61,856	40,05,618	20,21,417	13,20,815	6,78,282	5,65,94,498	3,772,967	...	3,772,967
9	16,87,800	1,23,79,531	5,29,081	33,71,578	11,48,622	3,70,61,930	2,470,795	...	2,470,795
10	3,71,489	2,48,754	6,80,909	4,20,903	1,02,962	81,08,728	540,581	...	540,581
11	1,46,453	4,48,099	85,499	2,28,937	50,100	91,86,440	612,429	...	612,429
12	4,75,57,781	9,54,45,419	3,89,71,563	4,13,33,307	1,72,26,516	91,66,12,055	61,107,470	...	61,107,470
13	5,30,248	1,64,513	1,77,903	2,76,390	58,893	129,18,693	861,246	275,258	1,136,504
14	...	...	...	...	...	6,22,98,544	4,153,236	21,371	4,174,607
15	...	...	...	...	...	1,03,47,982	689,866	...	689,866
16	11,06,191	10,47,504	10,90,640	5,63,219	2,37,379	1,14,07,853	760,524	...	760,524
17	2,71,038	5,48,016	35,733	43,228	1,74,880	23,24,759	154,984	54	155,038
18	...	4,26,674	...	...	199	18,51,285	123,419	...	123,419
19	5,22,373	3,65,741	3,55,634	2,71,297	2,04,236	44,74,169	298,278	...	298,278
20	39,224	1,22,585	40,238	7,960	6,499	12,56,587	83,772	356	84,128
21	1,16,022	21,474	13,527	31,553	29,902	4,75,000	31,667	...	31,667
22	2,50,090	24,733	31,486	1,27,160	15,669	13,66,671	91,111	...	91,111
23	30,676	29,912	1,443	24,792	17,966	29,23,047	194,870	678	195,548
24	23,35,614	25,86,639	15,68,731	10,69,209	6,86,730	2,60,79,371	1,738,625	1,088	1,739,713
25	2,18,166	1,12,493	1,13,466	2,91,091	40,865	26,00,678	173,379	46,486	219,865
26	1,95,701	47,739	26,913	55,990	4,811	14,40 506	96,034	...	96,034
27	...	...	...	...	...	16,70,564	111,371	...	111,371
28	13,06,155	1,60,901	3,15,036	2,51,496	56,946	60,34,127	402,275	17,985	420,260
29	17,20,022	3,21,133	4,55,415	5,98,577	1,02,622	1,17,45,875	783,059	64,471	847,530
30	...	...	...	...	1,65,389	62,77,46,086	41,849,739	114,861	41,964,600
31	...	...	...	...	*1,01,641*	*29,96,86,445*	*19,979,096*	...	*19,979,096*
32	...	...	...	...	...	*1,15,56,624*	*770,442*	...	*770,442*
33	...	...	...	...	63,748	31,69,03,017	21,100,201	114,861	21,215,062
34	...	...	...	...	...	4,37,631	29,175	69,560	98 735
35	...	...	...	...	63,748	31,69,40,648	21,129,376	184,421	21,313,797
36	2,77,15,784	13,53,255	25,29,408	1,31,820	...	4,51,68,395	3,011,227	...	3,011,227
37	1,19,31,294	2,23,853	...	5,873	...	2,74,06,628	1,827,108	...	1,827,108
38	10,23,011	16,90,753	70,828	59,074	72,004	47,59,342	317,289	...	317,289
39	4,06,70,089	32,67,861	26,00,236	1,96,767	72,004	7,73,34,365	5,155,624	...	5,155,624
40	5,07,855	3,72,019	4,84,497	3,56,951	1,89,144	46 40,587	309,373	...	309,373
41	...	...	...	...	...	1,05,14,895	700,993	292,201	993,194
42	...	...	...	...	...	12,55,667	83,711	38,613	122,324
43	...	...	...	...	...	54,75,072	365,005	22	365,027
44	...	...	...	...	...	14,31,014	95,401	...	95,401
45	...	...	...	...	...	1,86,76,648	1,245,110	330,836	1,575,946
46	9,33,21,609	10,21,57,584	4,42,58,345	4,38,31,201	1,83,99,657	1,45,75,94,768	97,172,985	877,445	98,050,430

Northern India Salt Department, the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Imperial Railways, the District of Coorg, Ajmer, Delhi, etc., and expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Direct Demand on the Revenues:									
Refunds and Drawbacks	13	33	77,939	27,503	7,74,583	33,00,271	13,80,133	2,84,484	1
Assignments and Compensations	14	34	34,25,420	17,842	13,03,177	1,06,98,723	1,74,139	3,31,216	2
Charges in respect of collection, *viz.*:—									
Land Revenue	15B	39	7,34,545	6,57,547	1,22,76,233	82,57,931	52,36,901	95,69,444	3
Opium (including cost of Production)	16C	41	6,856	...	...	...	24,251	1,36,42,549	4
Salt (including cost of Production)	17C	42	13,90,928	...	17,86,343	23,77,595	2,70,347	...	5
Stamps	18	43	*—13,06,285*	28,260	4,46,380	2,59,181	6,26,371	2,58,580	6
Excise	19	44	1,23,269	15,548	18,16,051	11,23,723	9,39,493	4,86,016	7
Provincial Rates	20	45	...	...	...	...	...	...	8
Customs	21B	52	...	...	4,30,734	15,60,573	13,35,938	...	9
Income Tax	22	53	3,409	903	66,159	1,79,298	1,62,754	62	10
Forest	23	55	10,98,860	1,18,070	28,42,678	25,64,682	6,19,649	27,35,915	11
Registration	24	56	16,221	12,066	13,12,239	3,71,704	11,34,770	3,02,871	12
TOTAL			55,71,162	8,77,739	2,30,54,577	3,06,93,681	1,19,04,746	2,76,11,137	13
Interest:									
Interest on Debt			5,33,25,018	...	3,28,482	6,47,744	5,01,745	11,48,619	14
Deduct—Amounts chargeable to Railways (*a*)			*6,20,88,181*	...	...	...	...	...	15
Amounts chargeable to Irrigation			*1,93,89,288*	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt	27	63	*—2,81,52,451*	...	3,28,482	6,47,744	5,01,745	11,48,619	17
Interest on other Obligations	28	64	85,02,667	206	2,22,248	5,19,640	1,97,192	8,75,706	18
TOTAL			*—1,96,49,784*	206	5,50,730	11,67,384	6,98,937	20,24,325	19
Posts and Telegraphs	29	74	4,68,40,348	...	...	...	...	...	20
Mint	30	83	12,98,740	...	...	10,81,199	...	...	21
Salaries and Expenses of Civil Departments:									
General Administration	32	86	70,64,216	3,61,994	20,48,339	28,55,714	30,02,782	22,01,854	22
Law and Justice	33B	91	28,01,592	9,72,407	1,01,10,417	69,50,387	1,27,16,505	90,75,392	23
Police	34B	94	22,30,781	22,06,427	1,14,74,811	1,06,16,374	1,16,57,283	1,25,18,155	24
Ports and Pilotage	35B	95	...	...	37,017	1,23,771	11,15,029	...	25
Education	36B	97	10,18,784	5,17,061	83,17,005	76,01,881	76,87,152	62,26,532	26
Ecclesiastical	37	98	2,11,518	53,955	3,27,254	3,61,023	1,70,542	2,46,495	27
Medical	38B	99	9,96,682	1,82,796	17,99,320	19,17,471	23,36,330	13,61,327	28
Sanitation (*b*)	38D	100	9,24,245	2,21,002	17,04,332	4,61,198	3,93,456	13,73,996	29
Political	39	101	1,15,00,349	37,09,366	1,45,265	9,47,111	94,780	1,44,372	30
Agriculture	40B	102	8,69,966	61,623	12,00,524	12,60,166	10,86,600	11,90,354	31
Scientific and Miscellaneous Depts.	40D	103	35,06,002	16,052	12,28,215	1,64,418	4,71,597	1,13,013	32
TOTAL			3,11,24,135	83,02,683	3,83,93,499	3,32,59,514	4,07,32,056	3,44,51,490	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions	41	106	1,90,326	59,933	3,08,126	4,64,510	7,25,551	7,89,285	34
Civil Furlough and Absentee Allowances	42	114	4,209	...	7,229	5,421	...	713	35
Superannuation Allowances and Pensions	43B	116	14,89,757	1,76,962	33,48,638	39,39,301	33,35,138	37,69,116	36
Stationery and Printing	44B	117	15,79,173	1,19,722	16,91,639	21,17,648	13,72,905	9,10,169	37
Miscellaneous	46B	123	27,27,535	42,425	5,05,597	9,25,317	4,18,371	3,21,352	38
TOTAL			59,91,000	3,99,042	58,61,229	74,52,197	58,51,965	57,90,635	39
Famine Relief and Insurance:									
Famine Relief	47	126	5,06,061	...	6,841	55,429	7,14,474	78,443	40
Construction of Protective Railways	48	127	*—7,146*	...	...	...	...	...	41
Construction of Protective Irrigation Works	48A	128	...	...	2,70,293	24,92,154	470	8,90,133	42
Reduction or Avoidance of Debt	49	134	57,10,293	...	2,50,000	3,78,586	60,000	4,50,000	43
TOTAL			62,09,208	...	5,27,134	29,26,169	7,74,944	14,18,576	44
Carried over			7,73,84,809	95,79,670	6,83,87,169	7,65,80,144	5,99,62,648	7,12,96,163	45

	India.	India converted into £ at R15=£1.	England.	Total.
(*a*) Included under the following heads:—	₹	£	£	£
State Railways—Interest on Debt	6,18,29,856	4,121,990	3,538,860	7,660,850
Interest chargeable against Companies on Advances	2,58,325	17,222	81,250	98,472
	6,20,88,181	4,139,212	3,620,110	7,759,322

(*b*) Formerly included under "Medical."

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1917—*contd.*

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	2,04,669	9,00,604	1,07,940	80,393	41,953	71,80,472	478,698	...	478,698
2	100,992	200	1,01,819	25,53,883	47,946	1,87,55,357	1,250,357	...	1,250,357
3	47,29,433	68,54,578	32,14,276	39,98,035	16,43,845	5,71,72,768	3,811,518	1,615	3,813,133
4	...	...	...	...	...	1,36,73,656	911,577	817	912,394
5	...	44,837	76,000	...	849	59,46,899	396,460	1,726	398,186
6	1,76,799	1,00,503	1,91,031	1,18,406	48,680	9,47,906	63,194	110,272	173,466
7	2,31,891	12,54,379	5,81,814	4,81,576	1,20,539	71,74,299	478,287	345	478,632
8	...	...	...	...	...	...	...	...	...
9	...	7,20,296	14,907	...	...	40,62,448	270,830	334	271,164
10	26,587	49,125	45,459	18,235	4,689	5,56,680	37,112	...	37,112
11	9,34,662	48,36,588	4,47,972	17,68,775	6,76,033	1,87,43,884	1,249,592	2,173	1,251,765
12	1,24,082	1,08,007	3,79,001	1,27,554	67,906	39,56,421	263,761	...	263,761
13	65,29,115	1,49,69,117	51,60,219	91,46,857	26,52,440	13,81,70,790	9,211,386	117,282	9,328,668
14	1,94,291	1,14,457	1,12,863	1,77,075	1,16,901	5,66,67,195	3,777,813	5,846,832	9,624,645
15	...	...	...	...	...	*6,20,88,181*	*4,139,212*	*3,620,110*	*7,759,322*
16	...	...	...	...	...	*1,93,89,288*	*1,292,620*	*120,585*	*1,413,205*
17	1,94,291	1,14,457	1,12,863	1,77,075	1,16,901	*—2,48,10,274*	*—1,654,019*	2,106,137	452,118
18	1,64,584	1,19,432	1,08,096	94,008	37,398	1,08,41,177	722,746	...	722,746
19	3,58,875	2,33,889	2,20,959	2,71,083	1,54,299	*—1,39,69,097*	*—931,273*	2,106,137	1,174,864
20	...	...	...	...	...	4,68,40,348	3,122,690	318,697	3,441,387
21	...	...	...	...	...	23,79,939	158,662	8,749	167,411
22	16,87,152	23,50,750	16,92,897	11,64,963	7,54,806	2,51,85,967	1,679,065	404,072	2,083,137
23	62,56,499	66,36,651	55,24,999	35,13,806	13,34,111	6,58,92,766	4,392,851	597	4,393,448
24	64,52,125	1,37,01,907	46,98,196	34,72,855	23,33,931	8,13,62,845	5,424,190	...	5,424,190
25	...	16,47,384	6,071	...	65,756	29,95,028	199,668	...	199,668
26	42,78,524	30,84,334	36,87,173	29,96,350	14,39,231	4,68,54,027	3,123,602	9,346	3,132,948
27	2,44,868	1,45,878	34,451	1,10,532	18,843	19,25,359	128,357	180	128,537
28	8,03,440	16,71,842	6,62,846	7,13,854	5,26,400	1,29,72,308	864,820	946	865,766
29	8,08,780	9,03,407	2,54,466	5,90,997	1,42,872	77,79,251	518,617	1,681	520,298
30	6,15,273	10,94,813	48,925	37,005	5,67,560	1,89,05,419	1,260,361	22,082	1,282,443
31	12,41,220	6,35,179	4,52,239	8,34,255	2,82,892	91,15,018	607,668	3,947	611,615
32	1,48,452	1,33,861	28,732	93,969	77,020	59,81,331	398,756	40,424	439,180
33	2,25,36,333	3,20,06,006	1,70,90,995	1,35,29,186	75,43,422	27,89,69,319	18,597,955	483,275	19,081,230
34	70,686	1,23,034	47,415	1,74,837	7,570	29,61,273	197,418	10,550	207,968
35	...	23	5,047	...	...	22,642	1,509	251,007	252,516
36	24,26,836	11,43,242	10,10,846	10,31,240	3,41,042	2,20,12,118	1,467,475	2,008,225	3,475,700
37	7,19,808	6,78,410	6,65,436	3,38,479	1,65,380	1,03,58,769	690,584	116,454	807,038
38	5,78,729	5,81,666	1,81,416	1,50,968	5,36,445	69,69,821	464,655	206,395	671,050
39	37,96,059	25,26,375	19,10,160	16,95,524	10,50,437	4,23,24,623	2,821,641	2,592,631	5,414,272
40	12,51,180	...	2,01,826	...	...	28,14,254	187,617	...	187,617
41	...	...	...	...	...	*—7,146*	*—476*	...	*—476*
42	...	...	1,02,288	12,31,678	...	49,87,016	332,468	1,133	333,601
43	1,40,000	...	2,00,000	...	...	71,88,879	479,258	...	479,258
44	13,91,180	...	5,04,114	12,31,678	...	1,49,83,003	998,867	1,133	1,000,000
45	3,46,11,562	4,97,35,387	2,48,86,447	2,58,74,328	1,14,00,598	50,96 98,925	33,979,928	5,627,904	39,607,832

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Brought forward from page 8.			7,73,84,809	95,79,670	6,83,87,169	7,65,80,144	5,99,62,648	7,12,96,163	1
Railways:									
State Railways:									
Interest on Debt	27	63	6,18,29,856	...	...	...	...	...	2
Annuities in purchase of Railways	53A	142	...	...	...	...	...	...	3
Sinking Funds	53A	142	...	...	...	...	...	...	4
Interest chargeable against Companies on advances.	54	146	2,58,325	...	...	...	...	...	5
Interest on Capital deposited by Companies	55	147	8,35,626	...	...	...	..	...	6
Subsidized Companies: Land, etc.	57	149	24,23,158	...	...	...	6	8,469	7
Miscellaneous Railway Expenditure	58	152	43,657	...	...	...	...	...	8
TOTAL			6,53,90,622	...	...	...	6	8,469	9
Irrigation:									
Major Works:									
Working Expenses	60	158	...	6,49,518	19,69,410	15,58,474	1,85,804	34,24,932	10
Interest on Debt	27	63	*—18,08,785*	8,39,172	28,95,522	25,13,564	3,57,987	38,56,039	11
Minor Works and Navigation	63	181	2,95,959	39,457	35,74,379	24,97,981	20,04,123	3,86,547	12
TOTAL			*—15,12,826*	15,28,147	84,39,311	65,70,019	25,47,914	76,67,518	13
Other Public Works:									
Construction of Railways charged to Provincial Revenues	64	194	...	...	...	...	...	...	14
Civil Works	66	198	34,88,740	24,26,106	83,60,023	84,62,021	73,98,461	72,46,575	15
TOTAL			34,88,740	24,26,106	83,60,023	84,62,021	73,98,461	72,46,575	16
Military Services:									
Army:									
Effective	67B	219	27,04,52,729	...	...	...	...	...	17
Non-Effective	67B	219	1,28,45,207	...	...	...	...	...	18
Marine	68B	253	40,85,438	...	...	...	...	...	19
Military Works	69B	255	2,28,32,443	...	...	...	...	...	20
Special Defences (1902)	70	258	2,10,806	...	...	...	...	...	21
TOTAL			31,04,26,623	...	...	...	...	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			45,51,77,968	1,35,33,923	8,51,86,503	9,16,12,184	6,99,09,029	8,62,18,725	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year	72	261	...	...	42,35,704	94,27,702	60,44,904	37,08,838	24
Deduct—Portion of Provincial Expenditure defrayed from provincial Balances	72	261	...	...	...	...	...	...	25
Total Expenditure charged against Revenue.	—		45,51,77,963	1,35,33,923	8,94,22,207	10,10,39,886	7,59,53,933	8,99,27,563	26
Railway Irrigation and other Capital not charged to Revenue:									
Capital Outlay on Railways, Irrigation and other Works:									
State Railways	73	265	2,33,05,410	...	...	...	...	...	27
Irrigation Works	73	265	...	9,29,168	6,07,438	2,37,489	...	6,56,826	28
Initial Expenditure on New Capital at Delhi	80	305	33,36,650	...	...	...	...	...	29
TOTAL			2,66,42,060	9,29,168	6,07,438	2,37,489	...	6,56,826	30

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1917.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	3,46,11,562	4,97,35,387	2,48,86,447	2,58,74,328	1,14,00,598	50,96,98,925	33,979,928	5,627,904	39,607,832
2	...	...	...	...	...	6,18,29,856	4,121,990	3,538,860	7,660,850
3	...	...	...	...	...	...	...	(a)3,357,650	3,357,650
4	...	...	...	...	...	...	...	323,647	323,647
5	...	...	...	...	...	2,58,325	17,222	81,250	98,472
6	...	...	...	...	...	8,35,626	55,708	2,170,232	2,225,940
7	16	...	...	...	5,112	24,36,761	162,451	...	162,451
8	...	...	...	...	14	43,671	2,912	...	2,912
9	16	...	...	...	5,126	6,54,04,239	4,360,283	9,471,639	13,831,922
10	1,03,46,287	5,64,569	14,51,696	1,17,227	...	2,02,67,917	1,351,194	...	1,351,194
11	70,03,847	8,81,550	19,87,762	8,62,630	...	1,93,89,288	1,292,620	120,585	1,413,205
12	10,71,343	12,24,578	2,47,981	3,81,718	52,073	1,17,76,139	785,076	437	785,513
13	1,84,21,477	26,70,697	36,87,439	13,61,575	52,073	5,14,33,344	3,428,890	121,022	3,549,912
14	...	...	...	...	33,060	33,060	2,204	...	2,204
15	52,32,704	86,96,073	71,43,456	67,04,937	32,84,675	6,84,43,771	4,562,918	53,413	4,616,331
16	52,32,704	86,96,073	71,43,456	67,04,937	33,17,735	6,84,76,831	4,565,122	53,413	4,618,535
17	...	...	...	...	...	27,04,52,729	18,030,182	3,191,512	21,221,694
18	...	...	...	...	...	1,28,45,207	856,347	2,181,962	3,038,309
19	...	...	...	...	...	40,85,438	272,362	421,818	693,680
20	...	...	...	...	...	2,28,32,443	1,522,163	72,375	1,594,538
21	...	...	...	...	...	210,806	14,054	4,482	18,536
22	...	...	...	...	...	31,04,26,623	20,695,108	5,871,649	26,566,757
23	5,82,65,759	6,11,02,157	3,57,17,342	3,39,40,840	1,47,75,532	1,00,54,39,962	67,029,331	21,145,627	88,174,958
24	59,19,907	34,27,808	5,00,995	25,71,241	1,22,434	3,59,59,533	2,397,302	...	2,397,302
25	...		...	...	...	...	...	...	...
26	6,41,85,666	6,45,29,965	3,62,18,337	3,65,12,081	1,48,97,966	1,04,13,99,495	69,426,633	21,145,627	90,572,260
27	...	...	...	...	...	2,33,05,410	1,553,694	318,654	1,872,348
28	33,86,415	4,37,204	—1,500	13,23,694	...	75,76,734	505,115	6,968	512,083
29	...	...	...	...	...	33,36,650	222,443	21,854	244,297
30	33,86,415	4,37,204	—1,500	13,23,694	...	3,42,18,794	2,281,252	347,476	2,628,728

(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1916-17 in respect of the whole amounts of Annuity which have not been exchanged for India Stock are as follows—*vide* Account No. 74 J., page 280:—

	£
East Indian Railway Annuity	236,080
Eastern Bengal Railway Annuity	23,980
Scinde Punjab and Delhi Railway Annuity	73,514
Great Indian Peninsula Railway Annuity	507,380
Madras Railway Annuity	120,256
	961,160

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Charges in respect of collection, *viz.*—			
Land Revenue	488	1,127	1,615
Opium	817	...	817
Salt	1,726	...	1,726
Stamps	110,272	...	110,272
Excise	338	7	345
Customs	334	...	334
Forest	1,303	870	2,173
TOTAL	115,278	2,004	117,282
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,106,137	2,106,137
Posts and Telegraphs	205,222	113,475	318,697
Mint	8,737	12	8,749
Salaries and Expenses of Civil Departments:			
General Administration	96,197	307,875	404,072
Law and Justice	147	450	597
Police	...	...	...
Education	...	9,346	9,346
Ecclesiastical	...	180	180
Medical	...	946	946
Sanitation	...	1,681	1,681
Political	5,609	16,473	22,082
Agriculture	311	3,636	3,947
Scientific and Miscellaneous Departments	31,218	9,206	40,424
TOTAL	133,482	349,793	483,275
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,550	10,550
Civil Furlough and Absentee Allowances	...	251,007	251,007
Superannuation Allowances and Pensions	...	2,008,225	2,008,225
Stationery and Printing	109,933	6,521	116,454
Miscellaneous	...	206,395	206,395
TOTAL	109,933	2,482,698	2,592,631
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	1,133	...	1,133
Carried over	573,785	5,054,119	5,627,904

in ENGLAND for the Year ended 31st March 1917.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	573,785	5,054,119	5,627,904
Railways:			
State Railways:			
Interest on Debt	...	3,538,860	3,538,860
Annuities in purchase of Railways	...	3,357,650	3,357,650
Sinking Funds	...	323,647	323,647
Interest chargeable against Companies on Advances . . .	...	81,250	81,250
Interest on Capital deposited by Companies	...	2,170,232	2,170,232
TOTAL .	...	9,471,639	9,471,639
Irrigation:			
Major Works:			
Interest on Debt	...	120,585	120,585
Minor Works and Navigation	437	...	437
TOTAL .	437	120,585	121,022
Other Public Works:			
Civil Works	5,064	48,349	53,413
Military Services:			
Army:			
Effective	1,747,121	1,444,391	3,191,512
Non-Effective	...	2,181,962	2,181,962
Marine:			
Effective	292,935	101,676	394,611
Non-Effective	...	26,707	26,707
Military Works	72,375	...	72,375
Special Defences (1902)	4,482	...	4,482
TOTAL .	2,116,913	3,754,736	5,871,649
Total Expenditure charged against Revenue:	2,696,199	18,449,428	21,145,627
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	310,303	8,351	318,654
Irrigation Works	6,968	...	6,968
Initial Expenditure on New Capital at Delhi	12,033	9,821	21,854
TOTAL £	329,304	18,172	347,476

No. 5.—ACCOUNT of the REVENUE in *India* in the two

[Rupees converted into £

HEADS OF REVENUE. For distribution by Provinces, see Accounts 7 and 9, for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue:	£	£	£
Land Revenue	10,780,478	11,260,787	22,041,265
Opium	3,160,005	...	3,160,005
Salt	4,826,260	...	4,826,260
Stamps	2,940,614	2,836,082	5,776,696
Excise	2,573,089	6,642,810	9,215,899
Provincial Rates	234	31,157	31,391
Customs	8,659,182	...	8,659,182
Income Tax	2,053,215	1,719,752	3,772,967
Forest	96,687	2,374,108	2,470,795
Registration	6,388	534,193	540,581
Tributes from Native States	612,429	...	612,429
TOTAL	35,708,581	25,398,889	61,107,470
Interest	519,552	341,694	861,246
Posts and Telegraphs	4,153,236	...	4,153,236
Mint	689,866	...	689,866
Receipts by Civil Departments:			
Law and Justice	77,434	683,090	760,524
Police	5,443	149,541	154,984
Ports and Pilotage	...	123,419	123,419
Education	15,281	282,997	298,278
Medical	595	83,177	83,772
Sanitation	6,673	24,994	31,667
Agriculture	12,137	78,974	91,111
Scientific and Miscellaneous Departments	7,464	187,406	194,870
TOTAL	125,027	1,613,598	1,738,625
Miscellaneous:			
Receipts in Aid of Superannuation, etc.	97,140	76,239	173,379
Stationery and Printing	40,971	55,063	96,034
Exchange	111,371	...	111,371
Miscellaneous	199,778	202,497	402,275
TOTAL	449,260	333,799	783,059
Carried over	41,645,522	27,687,980	69,333,502

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1917.

at R 15 = £1.]

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward .	41,645,522	27,687,980	69,333,502
Railways:			
State Railways (Gross Receipts)	41,838,713	11,026	41,849,739
Deduct—Working Expenses	*19,972,320*	*6,776*	*19,979,096*
„ Surplus Profits paid to Companies, etc. . . .	*770,442*	...	*770,442*
Net Receipts	21,095,951	4,250	21,100,201
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	29,175	...	29,175
TOTAL .	21,125,126	4,250	21,129,376
Irrigation:			
Major Works:			
Direct Receipts	1,279,777	1,731,450	3,011,227
Portion of Land Revenue due to Irrigation	992,167	834,941	1,827,108
Minor Works and Navigation	112,221	205,068	317,289
TOTAL .	2,384,165	2,771,459	5,155,624
Other Public Works:			
Civil Works	39,346	270,027	309,373
Military Receipts:			
Army:			
Effective	700,993	...	700,993
Non-Effective	83,711	...	83,711
Marine	365,005	...	365,005
Military Works	95,401	...	95,401
TOTAL .	1,245,110	...	1,245,110
Transfer between Imperial and Provincial Revenues .	*—1,629,367*	1,629,367	...
GRAND TOTAL REVENUE £	64,809,902	32,363,083	97,172,985

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the two

Rupees converted into £ at

HEADS OF EXPENDITURE. For distribution by Provinces, see Accounts 8 and 10 for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	359,244	119,454	478,698
Assignments and Compensations	557,419	692,938	1,250,357
Charges in respect of collection, *viz.*—			
Land Revenue	270,180	3,541,338	3,811,518
Opium (including cost of Production)	911,577	...	911,577
Salt (including cost of Production)	396,460	...	396,460
Stamps	*—11,004*	74,198	63,194
Excise	145,155	333,132	478,287
Provincial Rates	...	...	...
Customs	270,330	...	270,330
Income Tax	18,700	18,412	37,112
Forest	81,129	1,168,463	1,249,592
Registration	1,886	261,875	263,761
TOTAL	3,001,576	6,209,810	9,211,386
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	*—1,876,831*	222,812	*—1,654,019*
Interest on other Obligations	722,746	...	722,746
TOTAL	*—1,154,085*	222,812	*—931,273*
Posts and Telegraphs	3,122,690	...	3,122,690
Mint	158,662	...	158,662
Salaries and Expenses of Civil Departments:			
General Administration	764,613	914,452	1,679,065
Law and Justice	251,600	4,141,251	4,392,851
Police	295,814	5,128,376	5,424,190
Ports and Pilotage	...	199,668	199,668
Education	102,390	3,021,212	3,123,602
Ecclesiastical	128,357	...	128,357
Medical	78,631	786,189	864,820
Sanitation	76,350	442,267	518,617
Political	1,097,848	162,513	1,260,361
Agriculture	62,106	545,562	607,668
Scientific and Miscellaneous Departments	237,197	161,559	398,756
TOTAL	3,094,906	15,503,049	18,597,955
Miscellaneous Civil Charges:			
Territorial and Political Pensions	197,418	...	197,418
Civil Furlough and Absentee Allowances	1,509	...	1,509
Superannuation Allowances and Pensions	117,408	1,350,067	1,467,475
Stationery and Printing	190,180	500,404	690,584
Miscellaneous	253,513	211,142	464,655
TOTAL	760,028	2,061,613	2,821,641
Carried over	8,983,777	23,997,284	32,981,061

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1917.
Rs. 15=£1.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward .	8,983,777	23,997,284	32,981,061
Famine Relief and Insurance:			
Famine Relief	140,762	46,855	187,617
Construction of Protective Railways	—476	...	—476
Construction of Protective Irrigation Works	332,468	...	332,468
Reduction or Avoidance of Debt	380,686	98,572	479,258
TOTAL .	853,440	145,427	998,867
Railways:			
State Railways:			
Interest on Debt	4,121,990	...	4,121,990
Interest Chargeable against Companies on Advances	17,222	...	17,222
Interest on Capital deposited by Companies	55,708	...	55,708
Subsidized Companies: Land, etc.	161,544	907	162,451
Miscellaneous Railway Expenditure	2,911	1	2,912
TOTAL .	4,359,375	908	4,360,283
Irrigation:			
Major Works:			
Working Expenses	637,718	713,476	1,351,194
Interest on Debt	602,943	689,677	1,292,620
Minor Works and Navigation	238,641	546,435	785,076
TOTAL .	1,479,302	1,949,588	3,428,890
Other Public Works:			
Construction of Railways charged to Provincial Revenues	...	2,204	2,204
Civil Works	692,548	3,870,370	4,562,918
TOTAL .	692,548	3,872,574	4,565,122
Military Services:			
Army:			
Effective	18,030,182	...	18,030,182
Non-Effective	856,347	...	856,347
Marine	272,362	...	272,362
Military Works	1,522,163	...	1,522,163
Special Defences (1902)	14,054	...	14,054
TOTAL .	20,695,108	...	20,695,108
TOTAL .	37,063,550	29,965,781	67,029,331
Add—Portion of allotments to Provincial Governments not spent by them in the year	...	2,397,302	2,397,302
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...
GRAND TOTAL EXPENDITURE .	37,063,550	32,363,083	69,426,633

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the year ended 31st March 1917.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£ 1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Principal Heads of Revenue.													
Land Revenue	21,94,478	21,40,627	2,99,04,318	2,09,90,425	1,43,81,724	3,88,77,998	1,42,60,004	1,76,24,300	76,41,106	99,21,270	37,70,919	16,17,07,169	10,780,478
Opium	27,584	53,427	4,90,681	9,77,090	4,21,10,915	7,69,187	7,45,844	5,18,502	4,49,259	5,77,670	6,79,914	4,74,00,073	3,160,005
Salt	2,54,11,204	...	1,28,65,839	1,80,09,168	1,34,04,794	...	...	27,01,850	266	...	770	7,23,93,891	4,826,260
Stamps	8,62,757	7,05,227	77,94,639	48,82,497	1,20,75,985	64,94,683	29,91,143	18,32,496	36,61,312	20,91,211	7,17,261	4,41,09,211	2,940,614
Excise	24,95,302	3,58,716	1,86,91,304	...	...	33,52,991	37,93,418	44,15,662	28,06,674	27,72,276	...	3,85,96,343	2,573,089
Provincial Rates	456	3,048	...	...	...	...	...	...	...	...	...	3,504	234
Customs	27,186	...	1,07,85,575	5,28,40,682	5,04,18,855	2,22,093	22,895	1,52,75,528	1,448	2,93,466	...	12,98,87,728	8,659,182
Income Tax	46,48,308	2,60,447	30,05,861	70,87,011	84,27,714	21,24,885	12,30,928	20,02,809	10,10,709	6,60,408	3,39,141	3,07,98,221	2,053,215
Forest	12,09,319	2,40,985	...	...	...	...	...	...	...	...	...	14,50,304	96,687
Registration	46,519	49,307	...	...	...	...	...	...	...	...	...	95,826	6,388
Tributes from Native States	19,47,897	...	44,96,519	13,94,235	67,701	3,21,000	1,46,453	4,48,099	85,499	2,28,937	50,100	91,86,440	612,429
TOTAL	3,88,71,010	38,11,784	8,79,44,736	10,61,81,108	14,08,87,688	5,21,62,837	2,31,90,685	4,48,19,246	1,56,56,273	1,65,45,238	55,58,105	53,56,28,710	35,708,581
Interest	44,56,261	36,462	7,15,110	11,77,555	11,52,680	...	2,53,063	...	2,153	...	...	77,93,284	519,552
Posts and Telegraphs	6,22,98,544	...	...	...	...	...	...	...	...	...	...	6,22,98,544	4,153,236
Mint	33,82,683	...	...	69,65,299	...	...	...	...	...	...	...	1,03,47,982	689,866
Receipts by Civil Departments.													
Law and Justice	9,07,047	2,54,461	...	...	...	...	...	...	...	...	...	11,61,508	77,434
Police	57,193	24,450	...	...	...	...	...	...	...	...	...	81,643	5,443
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	77,840	1,51,370	...	...	...	...	...	...	...	...	...	2,29,210	15,281
Medical	8,205	726	...	...	...	...	...	...	...	...	...	8,931	595
Sanitation	1,00,087	...	...	...	...	...	...	...	...	...	...	1,00,087	6,673
Agriculture	1,81,288	772	...	...	...	...	...	...	...	...	...	1,82,060	12,137
Scientific and Miscellaneous Departments	1,11,490	468	...	...	...	...	...	...	...	...	...	1,11,958	7,464
TOTAL	14,43,150	4,32,247	...	...	...	...	...	...	...	...	...	18,75,397	125,027

Miscellaneous:													
Receipts in Aid of Superannuation, etc.	3,99,881	26,956	1,28,819	1,35,605	1,93,365	1,88,598	1,28,535	88,788	73,408	58,160	34,988	14,57,103	97,140
Stationery and Printing	4,42,191	23,759	18,282	3,255	...	43,396	82,625	777	...	...	277	6,14,562	40,971
Exchange	16,70,564	...	...	...	...	...	...	...	...	...	...	16,70,564	111,371
Miscellaneous	11,35,825	1,58,418	69,367	6,65,876	81,631	35,387	7,76,381	60,437	8,003	2,708	2,635	29,96,668	199,778
TOTAL	36,48,461	2,09,133	2,16,468	8,04,736	2,74,996	2,67,381	9,87,541	1,50,002	81,411	60,868	37,900	67,38,897	449,260
Railways:													
State Railways (Gross Receipts)	62,75,80,697	...	...	...	...	...	..	...	...	...	...	62,75,80,697	41,838,713
Deduct—Working Expenses	*29,95,84,804*	...	...	...	...	...	...	...	...	...	...	*29,95,84,804*	*19,972,320*
Surplus Profits paid to Companies, etc.	*1,15,56,624*	...	...	...	...	...	...	...	...	...	...	*1,15,56,624*	*770,442*
Net Receipts	31,64,39,269	...	...	...	...	...	...	...	...	...	...	31,64,39,269	21,095,951
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	4,37,631	...	...	...	...	...	...	...	...	...	...	4,37,631	29,175
TOTAL	31,68,76,900	...	...	...	...	...	...	...	...	...	...	31,68,76,900	21,125,126
Irrigation:													
Major Works:													
Direct Receipts	...	9,61,716	1,55,769	8,40,572	1,44,866	4,86,060	1,38,57,892	13,53,255	12,64,704	1,31,820	...	1,91,96,654	1,279,777
Portion of Land Revenue due to Irrigation	...	64,563	51,04,024	14,54,452	...	20,64,095	59,65,647	2,23,853	...	5,873	...	1,48,82,507	992,167
Minor Works and Navigation	82,308	...	...	1,73,469	4,17,189	15,172	9,59,765	...	35,414	...	...	16,83,317	112,221
TOTAL	82,308	10,26,279	52,59,793	24,68,493	5,62,055	25,65,327	2,07,83,304	15,77,108	13,00,118	1,37,693	...	3,57,62,478	2,384,165
Other Public Works:													
Civil Works	19,462	1,68,995	13,146	27,585	1,16,434	36,112	86,613	21,522	47,766	51,205	1,346	5,90,186	39,346
Military Receipts:													
Army:													
Effective	1,05,14,895	...	...	...	...	...	...	...	...	...	...	1,05,14,895	700,993
Non-Effective	12,55,667	...	...	...	...	...	...	...	...	...	...	12,55,667	83,711
Marine	54,75,072	...	...	...	...	...	...	...	...	...	...	54,75,072	365,005
Military Works	14,31,014	...	...	...	...	...	...	...	...	...	...	14,31,014	95,401
TOTAL	1,86,76,648	...	...	...	...	...	...	...	...	...	...	1,86,76,648	1,245,110
Transfers between Imperial and Provincial Revenues	...	...	*—16,52,784*	+7,21,021	*—17,69,861*	*—45,62,732*	*—37,48,214*	*—37,43,969*	*—46,89,830*	*—32,39,165*	*—17,54,964*	*—2,44,40,498*	*—1,629,367*
TOTAL IMPERIAL REVENUE	44,97,55,427	56,84,900	9,24,96,469	11,83,45,797	14,12,23,992	5,04,68,925	4,15,52,992	4,28,23,909	1,23,97,891	1,35,55,839	38,42,387	97,21,48,528	64,809,902

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1917.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	£
Refunds and Drawbacks	77,939	27,503	5,05,808	26,52,649	11,11,771	1,21,139	97,415	6,88,803	50,059	39,489	16,085	53,88,660	359,244
Assignments and Compensations	34,25,420	17,842	10,05,467	8,94,559	1,19,444	2,14,122	66,391	75	51,908	25,35,281	30,781	83,61,290	557,419
Charges in respect of Collection, *viz.*—													
Land Revenue	7,34,545	6,57,547	...	...	17,44,420	...	...	...	9,16,192	...	...	40,52,704	270,180
Opium (including cost of Production)	6,856	...	...	...	24,251	1,36,42,549	...	...	...	...	...	1,36,73,656	911,577
Salt (including cost of Production)	13,90,928	...	17,86,343	23,77,595	2,70,347	...	...	44,837	76,000	...	349	59,46,899	396,460
Stamps	*—13,06,285*	28,260	2,23,190	1,29,590	3,13,185	1,29,290	88,399	50,251	95,516	59,203	24,340	*—1,65,061*	*—11,004*
Excise	1,23,269	15,548	9,08,026	...	...	1,21,504	1,15,946	6,27,190	1,45,453	1,20,394	...	21,77,330	145,155
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	4,30,734	15,60,573	13,35,938	...	...	7,20,296	14,907	...	...	40,62,448	270,830
Income Tax	3,409	903	33,080	89,649	81,377	31	13,294	24,563	22,730	9,117	2,344	2,80,497	18,700
Forest	10,98,860	1,18,070	..	...	...	...	...	...	...	...	...	12,16,930	81,129
Registration	16,221	12,066	...	...	...	...	...	...	...	...	...	28,287	1,886
TOTAL	55,71,162	8,77,739	48,92,648	77,04,615	50,00,733	1,42,28,635	3,81,445	21,56,015	13,72,765	27,63,484	74,399	4,50,23,640	3,001,576
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	*—2,81,52,451*	...	...	...	...	...	...	...	...	...	...	*—2,81,52,451*	*—1,876,831*
Interest on other Obligations	85,02,667	206	2,22,248	5,19,640	1,97,192	8,75,706	1,64,584	1,19,432	1,08,096	94,008	37,398	1,08,41,177	722,746
TOTAL	*—1,96,49,784*	206	2,22,248	5,19,640	1,97,192	8,75,706	1,64,584	1,19,432	1,08,096	94,008	37,398	*—1,73,11,274*	*—1,154,085*
Posts and Telegraphs	4,68,40,348	...	...	...	...	...	...	...	...	...	...	4,68,40,348	3,122,690
Mint	12,98,740	...	...	10,81,199	...	...	...	...	...	...	...	23,79,939	158,662
Salaries and Expenses of Civil Departments:													
General Administration	70,64,216	3,61,994	5,33,420	8,05,608	5,20,602	4,41,504	4,38,464	6,61,200	2,78,810	2,02,634	1,60,734	1,14,69,186	764,613
Law and Justice	28,01,592	9,72,407	...	...	...	...	...	...	...	...	...	37,73,999	251,600
Police	22,30,781	22,06,427	...	...	...	...	...	...	...	...	...	44,37,208	295,814
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	10,18,784	5,17,061	...	...	...	...	...	...	...	...	...	15,35,845	102,390
Ecclesiastical	2,11,518	53,955	3,27,254	3,61,023	1,70,542	2,46,495	2,44,868	1,45,878	34,451	1,10,532	18,843	19,25,359	128,357
Medical	9,96,682	1,82,796	...	...	...	...	...	...	...	...	...	11,79,478	78,631
Sanitation	9,24,245	2,21,002	...	...	...	...	...	...	...	...	...	11,45,247	76,350
Political	1,15,00,349	37,09,366	53,298	4,45,448	5,400	1,38,582	6,15,273	...	...	..	...	1,64,67,716	1,097,848
Agriculture	8,69,966	61,623	...	...	...	...	...	...	...	...	...	9,31,589	62,106
Scientific and Miscellaneous Departments	35,06,002	16,052	...	...	1,991	...	...	33,908	...	...	...	35,57,953	237,197
TOTAL	3,11,24,135	83,02,683	9,13,972	16,12,079	6,98,535	8,26,581	12,98,605	8,40,986	3,13,261	3,13,166	1,79,577	4,64,23,580	3,094,906

Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,90,326	59,933	3,08,126	4,64,510	7,25,551	7,89,285	70,686	1,23,034	47,415	1,74,837	7,570	29,61,273	197,418
Civil Furlough and Absentee Allowances	4,209	...	7,229	5,421	...	713	...	23	5,047	...	...	22,642	1,509
Superannuation Allowances and Pensions	14,89,757	1,76,962	25,841	6,517	34,040	21,883	2,373	484	2,691	571	...	17,61,119	117,408
Stationery and Printing	15,79,173	1,19,722	3,99,676	6,45,867	81,320	...	16,842	3,342	5,807	539	417	28,52,705	190,180
Miscellaneous	27,27,535	42,425	76,396	4,74,179	1,70,535	86,007	52,133	88,475	45,827	19,036	20,145	38,02,693	253,513
TOTAL	59,91,000	3,99,042	8,17,268	15,96,494	10,11,446	8,97,888	1,42,034	2,15,358	1,06,787	1,94,983	28,132	1,14,00,432	760,028
Famine Relief and Insurance:													
Famine Relief	5,06,061	...	6,841	55,429	5,67,237	78,443	6,95,590	...	2,01,826	...	...	21,11,427	140,762
Construction of Protective Railways	*—7,146*	...	...	...	...	...	...	...	...	...	...	*—7,146*	*—476*
Construction of Protective Irrigation Works	...	...	2,70,293	24,92,154	470	8,90,133	...	...	1,02,288	12,31,678	...	49,87,016	332,468
Reduction or Avoidance of Debt	57,10,293	...	...	...	...	...	...	...	...	...	...	57,10,293	380,686
TOTAL	62,09,208	...	2,77,134	25,47,583	5,67,707	9,68,576	6,95,590	...	3,04,114	12,31,678	...	1,28,01,590	853,440
Railways:													
State Railways:													
Interest on Debt	6,18,29,856	...	..	...	...	...	...	...	...	...	...	6,18,29,856	4,121,990
Interest chargeable against Companies on Advances	2,58,325	...	...	...	...	...	...	...	...	...	...	2,58,325	17,222
Interest on Capital deposited by Companies	8,35,626	...	...	...	...	...	...	...	...	...	...	8,35,626	55,708
Subsidized Companies: Land, &c.	24,23,158	...	...	...	...	...	...	..	...	...	...	24,23,158	161,544
Miscellaneous Railway Expenditure	43,657	...	...	...	...	...	...	...	..	...	...	43,657	2,911
TOTAL	6,53,90,622	...	...	...	...	...	...	...	..	...	...	6,53,90,622	4.359,375
Irrigation:													
Major Works:													
Working Expenses	...	6,49,518	9,84,705	7,79,237	92,302	4,78,631	51,73,143	5,64,569	7,25,848	1,17,227	...	95,65,780	637,718
Interest on Debt	*—18,08,785*	8,39,172	14 47,761	12,56,782	1,92,585	7,36,499	35,01,923	8,81,550	11,34,024	8,62,630	...	90,44,141	602 943
Minor Works and Navigation	2,95,959	39,457	3,464	12,48,991	10,02,061	58,058	8,07,631	...	1,23,990	...	...	35,79,611	238,641
TOTAL	*—15,12,826*	15,28,147	24,35,930	32,85,010	12,87,548	12,73,188	94,82,697	14,46,119	19,83,862	9,79,857	...	2,21,89,532	1,479,302
Other Public Works:													
Civil Works	34,88,740	24,26,106	3,84,319	9,48,850	9,58,736	6,61,267	2,52,094	4,18,380	1,68,998	6,59,543	21,190	1,03,88,223	692,548
Military Services:													
Army:													
Effective	27,04,52,729	...	...	...	...	...	...	...	...	...	...	27,04,52,729	18,030,182
Non-Effective	1,28,45,207	...	...	...	...	...	...	...	...	...	...	1,28,45,207	856 347
Marine	40,85,438	...	...	...	...	...	...	...	...	...	...	40,85,438	272,362
Military Works	2,28,32,443	..	...	...	...	...	...	...	...	...	...	2,28,32,443	1,522,163
Special Defences (1902)	2,10,806	...	...	...	...	...	...	...	...	...	...	2,10,806	14,054
TOTAL	31,04,26,623	...	...	...	...	...	...	...	...	...	...	31,04,26,623	20,695,108
TOTAL IMPERIAL EXPENDITURE	45,51,77,968	1,35,33,923	99,43,519	1,92,95,470	97,21,897	1,97,31,841	1,24,17,049	51,96,290	43,57,883	62,36,719	3,40,696	55,59,53,255	37,063,550

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1917.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Land Revenue	...	...	2,99,04,319	3,02,07,759	1,65,02,460	2,56,66,158	1,42,60,004	2,97,46,920	88,88,249	99,27,144	38,08,794	16,89,11,807	11,260,787
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	..
Stamps	...	...	77,94,638	48,82,496	1,20,75,985	64,94,683	29,91,143	18,32,497	36,61,312	20,91,211	7,17,261	4,25,41,226	2,836,082
Excise	...	...	1,86,01,304	2,60,50,666	1,44,44,229	1,00,58,972	37,93,418	44,15,662	84,20,022	83,16,826	55,41,053	9,96,42,152	6,642,810
Provincial Rates	...	...	...	...	1,34,841	1,64,613	32,314	...	1,25,009	...	10,578	4,67,355	31,157
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	30,04,572	69,97,557	84,27,714	21,22,441	12,30,928	20,02,809	10,10,708	6,60,407	3,39,141	2,57,96,277	1,719,752
Forest	...	...	45,96,126	55,19,177	13,38,779	50,40,932	16,87,800	1,23,79,531	5,29,081	33,71,578	11,48,622	3,56,11,626	2,374,108
Registration	...	...	24,70,160	8,37,457	21,48,927	7,31,341	3,71,489	2,48,754	6,80,909	4,20,903	1,02,962	80,12,902	534,193
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	6,63,71,119	7,44,95,112	5,50,72,935	5,02,79,140	2,43,67,096	5,06,26,173	2,33,15,290	2,47,88,069	1,16,68,411	38,09,83,345	25,398,889
Interest	...	...	4,82,547	12,62,716	6,49,042	17,78,373	2,77,185	1,64,513	1,75,750	2,76,390	58,893	51,25,409	341,694
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	...	17,08,254	11,30,914	21,34,426	12,27,818	11,06,191	10,47,504	10,90,640	5,63,219	2,37,379	1,02,46,345	683,090
Police	...	...	5,19,980	3,67,773	1,83,633	98,835	2,71,038	5,48,016	35,733	43,228	1,74,880	22,43,116	149,541
Ports and Pilotage	...	...	1,313	1,62,135	12,60,964	...	...	4,26,674	...	...	199	18,51,285	123,419
Education	...	...	3,54,148	5,73,245	9,47,392	6,50,893	5,22,373	3,65,741	3,55,634	2,71,297	2,04,236	42,44,959	282,997
Medical	...	...	1,42,059	4,20,308	3,73,618	95,135	39,224	1,22,585	40,268	7,960	6,499	12,47,656	83,177
Sanitation	...	...	17,485	20,075	33,937	40,938	1,16,022	21,474	13,527	31,553	29,902	3,74,913	24,994
Agriculture	...	...	1,98,249	1,78,517	1,16,197	2,42,510	2,50,090	24,733	31,486	1,27,160	15,669	11,84,611	78,974
Scientific and Miscellaneous Departments	...	...	13,85,311	38,875	12,60,469	21,645	30,676	29,912	1,443	24,792	17,966	28,11,089	187,406
TOTAL	...	...	43,26,799	28,91,842	63,60,636	23,77,774	23,35,614	25,86,639	15,68,731	10,69,209	6,86,730	2,42,03,974	1,613,598

Miscellaneous :													
Receipts in aid of Superannuation, etc.	...	...	1,26,995	4,59,312	59,011	1,06,055	89,631	23,705	40,058	2,32,931	5,877	11,43,575	76,239
Stationery and Printing .	...	...	1,23,057	1,47,989	1,49,799	1,57,624	1,13,076	46,962	26,913	55,990	4,534	8,25,944	55,063
Exchange . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous . . .	...	...	3,43,096	2,42,862	7,51,242	4,59,889	5,29,774	1,00,464	3,07,033	2,48,788	54,311	30,37,459	202,497
TOTAL	...	...	5,93,148	8,50,163	9,60,052	7,23,568	7,32,481	1,71,131	3,74,004	5,37,709	64,722	50,06,978	333.799
Railways:													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	...	1,65,389	1,65,389	11,026
Deduct—Working Expenses .	...	...	...	...	...	...	...	...	...	...	*1,01,641*	*1,01,641*	*6,776*
Net Receipts .	...	...	...	...	...	...	...	...	...	...	63,748	63,748	4,250
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL .	...	...	...	...	...	...	...	...	...	...	63,748	63,748	4,250
Irrigation.													
Major Works:													
Direct Receipts . .	...	...	1,55,768	8,40,572	1,44,866	97,07,939	1,38,57,892	...	12,64,704	...	...	2,59,71,741	1,731,450
Portion of Land Revenue due to Irrigation . .	...	...	51,04,023	14,54,451	...	...	59,65,647	...	...	...	...	1,25,24,121	834,941
Minor Works and Navigation	...	...	2,79,490	1,73,470	4,17,188	2,85,386	63,246	16,90,753	35,414	59,074	72,004	30,76,025	205,068
TOTAL .	...	...	55,39,281	24,68,493	5,62,054	99,93,325	1,98,86,785	16,90,753	13,00,118	59,074	72,004	4,15,71,887	2,771,459
Other Public Works:													
Civil Works . . .	...	...	5,13,010	4,97,111	8,57,456	4,80,810	4,21,242	3,50,497	4,36,731	3,05,746	1,87,798	40,50,401	270,027
Military Receipts:													
Army:													
Effective . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL .	...	...	...	...	...	...	...	...	...	...	...	...	...
Transfers between Imperial and Provincial Revenues.	...	...	16,52,784	*—7,21,021*	17,69,861	45,62,732	37,48,214	37,43,969	46,89,830	32,39,165	17,54,964	2,44,40,498	1,629,367
TOTAL PROVINCIAL REVENUE.	...	...	7,94,78,688	8,17,44,416	6,62,32,036	7,01,95,722	5,17,68,617	5,93,33,675	3,18,60,454	3,02,75,362	1,45,57,270	48,54,46,240	32,363,083

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1917.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Refunds and Drawbacks	...	...	2,68,775	6,47,622	2,68,362	1,63,345	1,07,254	2,11,801	57,881	40,904	25,868	17,91,812	119,454
Assignments and Compensations.	...	...	2,97,710	98,04,164	54,695	1,17,094	34,601	125	49,911	18,602	17,165	1,03,94,067	692,938
Charges in respect of Collection, *viz.*—													
Land Revenue	...	...	1,22,76,233	82,57,931	34,92,481	95,69,444	47,29,433	68,54,578	22,98,084	39,98,035	16,43,845	5,31,20,064	3,541,338
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production).	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	2,23,190	1,29,591	3,13,186	1,29,290	88,400	50,252	95,515	59,203	24,340	11,12,967	74,198
Excise	...	...	9,08,025	11,23,723	9,39,493	3,64,512	1,15,945	6,27,189	4,36,361	3,61,182	1,20,539	49,96,969	333,132
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	33 079	89,649	31,377	31	13,293	24,562	22,729	9,118	2,345	2,76,183	18,412
Forest	...	...	28,42,678	25,64,682	6,19,649	27,35,915	9,34,662	49,36,588	4,47,972	17,68,775	6,76,033	1,75,26,954	1,168,463
Registration	...	...	13,12,239	3,71,704	11,34,770	3,02,871	1,24,082	1,08,007	3,79,001	1,27,554	67,906	39,28,134	261,875
TOTAL	...	...	1,81,61,929	2,29,89,066	69,04,013	1,33,82,502	61,47,670	1,28,13,102	37,87,454	63,83,373	25,78,041	9,31,47,150	6,209,810
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works.	...	...	3,28,482	6,47,744	5,01,745	11,48,619	1,94,291	1,14,457	1,12,863	1,77,075	1.16,901	33,42,177	222,812
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	3,28,482	6,47,744	5,01,745	11,48,619	1,94,291	1,14,457	1,12,863	1,77,075	1,16,901	33,42,177	222,812
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	...	15,15,419	20,50,106	24,82,180	17,60,350	12,48,688	16,89,550	14,14,087	9,62,329	5,94,072	1,37,16,781	914,452
Law and Justice	...	...	1,01,10,417	69,50,387	1,27,16,505	90,75,392	62,56,499	66,36,651	55,24,999	35,13,806	13,34,111	6,21,18,767	4,141,251
Police	...	...	1,14,74,811	1,06,16,374	1,16,57,283	1,25,18,155	64,52,125	1,37,01,907	46,98,196	34,72,855	23,33,931	7,69,25,637	5,128,376
Ports and Pilotage	...	...	37,017	1,23,771	11,15,029	...	...	16,47,384	6,071	...	65,756	29,95,028	199,668
Education	...	...	83,17,005	76,01,881	76,87,152	62,26,532	42,78,524	30,84,334	36,87,173	29,96,350	14,39,231	4,53,18,182	3,021,212
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	...	17,99,320	19,17,471	23,36,330	13,61,327	8,03,440	16,71,842	6,62,846	7,13,854	5,26,400	1,17,92,830	786,189
Sanitation	...	...	17,04,832	4,61,198	3,93,456	13,73,996	8,08,780	9,03,407	2,54,466	5,90,997	1,42,872	66,34,004	442,267
Political	...	...	91,967	5,01,663	89,380	5,790	...	10,94,813	48,925	37,605	5,67,560	24,37,703	162,513
Agriculture	...	...	12,00,524	12,60,166	10,86,600	11,90,354	12,41,220	6,35,179	4,52,239	8,34,255	2,82,892	81,83,429	545,562
Scientific and Miscellaneous Departments.	...	...	12,28,215	1,64,418	4,69,606	1,13,013	1,48,452	99,953	28,732	93,969	77,020	24,23,378	161,559
TOTAL	...	...	3,74,79,527	3,16,47,435	4,00,33,521	3,36,24,909	2,12,37,728	3,11,65,020	1,67,77,734	1,32,16,020	73,63,845	23,25,45,739	15,503,049

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	...	33,22,797	39,32,784	33,01,098	37,47,233	24,24,463	11,42,758	10,08,155	10,30,669	3,41,042	2,02,50,999	1,350,067
Stationery and Printing	...	...	12,91,963	14,71,781	12,91,585	9,10,169	7,02,966	6,75,068	6,59,629	3,37,940	1,64,963	75,06,064	500,404
Miscellaneous	...	...	4,29,201	4,51,138	2,47,836	2,35,345	5,26,596	4,93,191	1,35,589	1,31,932	5,16,300	31,67,128	211,142
TOTAL	...	...	50,43,961	58,55,703	48,40,519	48,92,747	36,54,025	23,11,017	18,03,373	15,00,541	10,22,305	3,09,24,191	2,061,613
Famine Relief and Insurance:													
Famine Relief	...	...	...	...	1,47,237	...	5,55,590	...	...	...	...	7,02,827	46,855
Reduction or Avoidance of Debt	...	...	2,50,000	3,78,586	60,000	4,50,000	1,40,000	...	2,00,000	...	...	14,78,586	98,572
TOTAL	...	...	2,50,000	3,78,586	2,07,237	4,50,000	6,95,590	...	2,00,000	...	...	21,81,413	145,427
Railways:													
State Railways:													
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	6	8,469	16	...	...	...	5,112	13,603	907
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...	14	14	1
TOTAL	...	...	...	...	6	8,469	16	...	...	...	5,126	13,617	908
Irrigation:													
Major Works:													
Working Expenses	...	...	9,84,705	7,79,237	92,902	29,46,301	51,73,144	...	7,25,848	...	...	1,07,02,137	713,476
Interest on Debt	...	...	14,47,761	12,56,782	1,65,402	31,19,540	35,01,924	...	8,53,738	...	...	1,03,45,147	689,677
Minor Works and Navigation	...	...	35,70,915	12,48,990	10,02,062	3,28,489	2,63,712	12,24,578	1,23,991	3,81,718	52,073	81,96,528	546,435
TOTAL	...	...	60,03,381	32,85,009	12,60,366	63,94,330	89,38,780	12,24,578	17,03,577	3,81,718	52,073	2,92,43,812	1,949,588
Other Public Works:													
Construction of Railways charged to Provincial Revenues	...	...	...	...	...	...	...	...	...	...	33,060	33,060	2,204
Civil Works	...	...	79,75,704	75,13,171	64,39,725	65,85,308	49,80,610	82,77,693	69,74,458	60,45,394	32,63,485	5,80,55,548	3,870,370
TOTAL	...	...	79,75,704	75,13,171	64,39,725	65,85,308	49,80,610	82,77,693	69,74,458	60,45,394	32,96,545	5,80,88,608	3,872,574
Military Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Special Defences (1902)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	7,52,42,984	7,23,16,714	6,01,87,132	6,64,86,884	4,58,48,710	5,59,05,867	3,13,59,459	2,77,04,121	1,44,34,836	44,94,86,707	29,965,781
Add—Portion of allotments to Provincial Governments not spent by them in the year	...	...	42,35,704	94,27,702	60,44,904	37,08,838	59,19,907	34,27,808	5,00,995	25,71,241	1,22,434	3,59,59,533	2,397,302
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	..	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL EXPENDITURE	...	...	7,94,78,688	8,17,44,416	6,62,32,036	7,01,95,722	5,17,68,617	5,93,33,675	3,18,60,454	3,02,75,362	1,45,57,270	48,54,46,240	32,363,083

No. 11.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT OF INDIA

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue	2	7	97,172,985	877,445	98,050,430
Excess of Revenue over Expenditure charged to Revenue	1A	3	...	...	7,478,170
Railway, Irrigation, and other Capital not charged to Revenue—					
Capital contributed by Native States towards outlay on State Railways	79A	304	66,667	...	66,667
Outlay of Railway Companies—Repayments	79	303	...	14,772	14,772
NET			...	...	0
Raised and Deposited by Railway Companies—					
On account of Subscribed Capital	79	303	630,431	...	630,431
NET			...	...	555,431
Permanent Debt incurred:					
Rupee debt—					
5 p. c. Indian War Loan 1929—1947	82	315	736,768	...	
4 p. c. Conversion Loan of 1916-17			4,486,680	...	
TOTAL			5,223,448	...	5,223,448
NET			...	...	4,433,691
Temporary Debt:	82A	316	3,277,817	2,000,000	5,277,817
NET			...	...	0
Unfunded Debt:					
Deposits of Service Funds	84	317	87,749	27	
Savings Bank Deposits	85	319	7,512,896	...	
TOTAL			7,600,645	27	7,600,672
NET			...	...	1,474,857
Deposits and Advances:					
Balances of Provincial Allotments	72	261	2,397,302	...	
Appropriation for Reduction of Debt	App. A.	...	479,258	...	
Deposits of Local Funds	86	320	6,641,164	...	
Deposits of Sinking Funds	87	320	16,479	...	
Gold Standard Reserve	App. A.	...	4,213,830	(a)24,525,105	
Paper Currency Reserve	App. A.	...	...	(b)46,984,376	
Paper Currency Reserve Depreciation Fund	App. A.	...	...	399,080	
Departmental and Judicial Deposits	89	324	34,137,966	...	
Advances	App.A.	...	8,091,669	2,934,337	
Suspense Accounts			165,730	...	
Miscellaneous			251,799	955,320	
TOTAL			56,395,197	75,798,218	132,193,415
NET			...	...	0
Carried over			170,367,190	78,690,462	249,057,652

(a) Includes £4,294,805 remitted from India by means of Council Bills and £39,732 on account of profit by exchange.
(b) Includes £18,994,318 remitted from India by means of Council bills.

IN *INDIA* AND IN *ENGLAND*, FOR THE YEAR ENDED 31ST MARCH 1917.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	11	67,029,331	21,145,627	88,174,958
Add—Provincial surpluses transferred to "Deposits"			2,397,302	...	2,397,302
Deduct—Provincial deficits charged against "Deposits"			...	...	...
TOTAL			69,426,633	21,145,627	90,572,260
Railway, Irrigation, and other Capital not charged to Revenue—					
Outlay on State Railways	73	265	1,553,694	318,654	1,872,348
Outlay on Irrigation Works	73	265	505,115	6,968	512,083
Initial Expenditure on New Capital at Delhi	80	305	222,443	21,854	244,297
Outlay of Railway Companies—(*a*) Payments for Capital Outlay	79	303	450,036	335,329	785,365
NET			...	...	770,593
Raised and deposited by Railway Companies — Payments for discharge of debentures	79	303	...	75,000	75,000
NET			...	...	0
Permanent Debt discharged:					
Sterling Debt— India Bonds	82	315	...	500,000	
India 3½ and 3 p. c. Stock (£527,105 cancelled) (*b*)			...	...	
Rupee Debt— 4 p. c. Loans			80,000	...	
3½ p. c. Loans			(*d*)154,790	...	
3 p. c. Loans			(*c*)54,967	...	
TOTAL			9,757	500,000	789,757
NET			...	...	0
Temporary Debts discharged:	82A	316	4,000,000	9,000,000	13,000,000
NET			...	...	7,722,183
Unfunded Debt:					
Special Loans	82B	316	220	...	
Deposits of Service Funds	84	317	93,064	...	
Savings Bank Deposits	85	319	6,032,531	...	
TOTAL			6,125,815	...	6,125,815
NET			...	...	0
Deposits and Advances:					
Deposits of Local Funds	86	320	6,531,408	...	
Gold Standard Reserve	App. A	...	4,033,724	24,316,280	
Paper Currency Reserve	...	...	...	46,984,376	
Paper Currency Reserve Depreciation Fund	...	...	...	399,080	
Departmental and Judicial Deposits	89	324	33,598,366	...	
Advances	App. A		8,468,296	3,013,624	
Suspense Accounts			9,108,843	...	
Miscellaneous			23,944	310,625	
TOTAL			61,764,581	75,023,985	136,788,566
NET			...	...	4,595,151
Carried over			144,338,074	106,427,417	250,765,491

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company both on account of the main line and the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £221,196, £16,410 and £157,682 aggregating £395,288 cancelled by charge to East Indian, Eastern Bengal and S.P. and Delhi Railway Sinking Funds—the purchase-money £268,498 being charged under Railway Revenue Account, Sinking Funds. The remaining £131,817 is on account of Discount Sinking Fund, and the cost of purchase £86,882 is charged in the Accounts, partly under "Interest on Ordinary Debt" and partly under "State Railways—Interest on Debt."

(*c*) Discharge due to conversion of 3 per cent. Loan to 3½ per cent. Loan and to 4 per cent Conversion Loan of 1916-17 [*vide* foot-note on page 315].

(*d*) Includes £150,743 discharge due to conversion of 3½ per cent. Loan to 4 per cent. Conversion Loan of 1916-17 [*vide* footnote (*e*) on page 315].

No. 11.—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			170,367,190	78,690,462	249,057,652
Loans and Advances by Imperial Government	90	333	330,072	...	330,072
NET			...	...	2,451
Loans and Advances by Provincial Governments	90A	349	1,396,171	...	1,396,171
NET			...	...	535,495
Loans to Local Boards for Railway Construction	91	350	8,020	...	8,020
NET			...	...	8,020
Remittances—					
Inland Money Orders			42,013,744	...	
Other Local Remittances			42,936	...	
Other Departmental Accounts			16,145	...	
Net Receipts by Civil Treasuries from—					
Railways			15,847,380	...	
Net Receipts from Civil Treasuries by—	App. A	...			
Postal and Telegraph			1,268,318	...	
Marine			7,796,429	...	
Military Works			3,292,904	...	
Military			41,182,880	...	
Remittance Account between England andndia	92	353	48,107,363	45,540,269	
TOTAL			159,568,099	45,540,269	205,108,368
NET			...	...	1,651,160
Secretary of State's Bills drawn	93	354	...	(a) 9,669,240	9,669,240
Receipts			331,669,552	133,899,971	465,569,523
Opening Balance	94	355	12,016,056	(b) 12,803,348	24,819,404
GRAND TOTAL			343,685,608	146,703,319	490,388,927

(a) In addition to £4,334,537 and £18,994,318 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively.

IN *INDIA* AND IN *ENGLAND*, FOR THE YEAR ENDED 31ST MARCH 1917—*contd.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward .			144,338,074	106,427,417	250,765,491
Loans and Advances by Imperial Government .	90	333	327,621	...	327,621
NET .			...	...	0
Loans and Advances by Provincial Governments .	90A	349	810,676	...	810,676
NET .			...	...	0
Loans to Local Boards for Railway Construction .	91	350	...	...	...
NET .			...	...	0
Remittances—					
Inland Money Orders	App. A	...	41,851,366	...	
Other Departmental Accounts			6,337	...	
Net Payments into Civil Treasuries by—					
Railways			15,664,799	...	
Net Issues from Civil Treasuries to—					
Postal and Telegraph			1,266,158	...	
Marine			7,774,838	...	
Military Works			3,221,843	...	
Military			41,172,687	...	
Remittance Account between England and India .	92	353	63,615,271	28,883,909	
TOTAL .			174,573,299	28,883,909	203,457,208
NET .			...	...	0
Secretary of State's Bills paid	93	354	(a) 8,342,722	...	8,342,722
Total Disbursements .			328,392,392	135,311,326	463,703,718
Closing Balance .	94	355	15,293,216	(c) 11,391,993	26,685,209
GRAND TOTAL .			343,685,608	146,703,319	490,388,927

(b) Of this amount £5,792,631 represents the funds of the Gold Standard Reserve.
(c) Of this amount £6,001,456 represents the funds of the Gold Standard Reserve.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-1917.

Section A.—Principal Revenue Heads.

Revenue, £61,107,470. Expenditure, £9,328,668.

Major Head.	No. of Account.	Detail of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total,	
					Revenue.	Expenditure
				£	£	£
Revenue . . .	12	Statement of Principal Sources of Ordinary Revenue.	32	55,128,839	...	...
Refunds and Assignments	12A	Details of Refunds and Assignments . .	32	1,966,064	...	...
Refunds and Drawbacks	13	Expenditure	33	...	...	478,698
Assignments and Compensations. . . .	14	Expenditure	35	...	...	1,250,357
Land Revenue . .	15A	Receipts	36	...	22,041,265	...
„ . .	15B	Expenditure	39	...	...	3,813,133
Opium . . .	16A	Receipts	40	...	3,160,005	...
„ . . .	16B	Store Account	40	...	...	...
„ . . .	16C	Expenditure	41	...	...	912,394
Salt	17A	Receipts	41	...	4,826,260	...
„	17B	Store Account	42	...	...	...
„	17C	Expenditure	42	...	...	398,186
Stamps . . .	18	Receipts and Expenditure	43	...	5,776,696	173,466
Excise . . .	19	Receipts and Expenditure	44	...	9,215,899	478,632
Provincial Rates . .	20	Receipts and Expenditure	45	...	31,391	...
Customs . . .	21A	Receipts	47	...	8,659,182	...
„ . . .	21B	Expenditure	52	...	...	271,164
Income Tax . . .	22	Receipts and Expenditure . . .	53	...	3,772,967	37,112
Forest . . .	23	Receipts	54	...	2,470,795	...
„ . . .	23	Expenditure	55	...	...	1,251,765
Registration . .	24	Receipts and Expenditure . . .	56	...	540,581	263,761
Tributes . . .	25	Receipts	58	...	612,429	...
			Total .		61,107,470	9,328,668

No. 12.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1917.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Income Tax.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	*Sq. Miles.*	*No.*	₹	₹
Burma	4,73,71,220	27,01,850	36,64,993	88,31,324	...	1,52,75,528	40,05,618	1,23,79,531	2,48,754	9,44,78,818	6,64,751	9,38,14,067	161,418	10,610,256	5,81,187	8,842
India General	21,94,478	...	8,62,757	24,95,302	456	...	46,48,308	12,09,319	46,519	1,14,57,139	34,64,590	79,92,549	...	1,489,052	...	5,367
North-West Frontier Province	21,40,627	...	7,05,227	3,58,716	3,048	...	2,60,447	2,40,985	49,307	37,58,357	64,106	36,94,251	13,183	2,197,018	2,80,228	1,681
Madras	5,98,08,637	...	1,55,89,277	3,72,02,608	...	...	60,10,433	45,96,126	24,70,160	12,56,77,241	52,41,430	12,04,35,811	142,402	41,405,404	8,45,745	2,909
Bombay	5,11,98,184	...	97,64,993	2,60,50,666	...	...	1,40,84,568	55,19,177	8,37,457	10,74,55,045	1,45,57,952	9,28,97,093	123,323	19,626,477	7,53,283	4,733
Bengal	3,08,84,184	...	2,41,51,970	1,44,44,229	1,34,841	...	1,68,55,428	13,38,779	21,48,927	8,99,58,358	6,10,457	8,93,47,901	78,699	45,483,077	1,135,311	1,964
United Provinces of Agra and Oudh	6,45,44,156	...	1,29,89,366	1,34,11,963	1,64,613	...	42,47,326	50,40,932	7,31,341	10,11,29,697	6,15,688	10,05,14,009	107,267	47,182,044	9,37,045	2,130
Punjab	2,85,20,008	...	59,82,286	75,86,836	32,314	...	24,61,856	16,87,800	3,71,489	4,66,42,589	3,14,219	4,63,28,370	99,251	19,576,687	4,66,780	2,366
Bihar and Orissa	1,65,29,355	...	73,22,624	1,12,26,696	1,25,009	...	20,21,417	5,29,081	6,80,909	3,84,35,091	2,09,759	3,82,25,332	83,181	34,490,084	4,59,544	1,108
Central Provinces and Berar	1,98,48,414	...	41,82,422	1,10,89,102	...	...	13,20,815	33,71,578	4,20,903	4,02,33,234	36,54,559	3,65,78,675	99,823	13,916,308	3,66,435	2,628
Assam	75,79,713	...	14,34,522	55,41,053	10,578	...	6,78,282	11,48,622	1,22,962	1,64,95,732	93,455	1,64,02,277	53,015	6,713,635	3,09,389	2,443
	33,06,18,976	27,01,850	8,66,50,437	13,82,38,495	4,70,859	1,52,75,528	5,65,94,498	3,70,61,930	81,08,728	67,57,21,301	2,94,90,966	64,62,30,335	961,562	242,690,042	6,72,063	2,663
Salt	...	6,96,92,041	...	...	...	...	...	...	...	6,96,92,041	2,10,171	6,94,81,870	...	...	...	...
Customs	...	...	...	...	...	11,46,12,200	...	...	...	11,46,12,200	33,91,820	11,12,20,380	...	...	...	...
TOTAL ₹	33,06,18,976	7,23,93,891	8,66,50,437	13,82,38,495	4,70,859	12,98,87,728	5,65,94,498	3,70,61,930	81,08,728	86,00,25,542	3,30,92,957	82,69,32,585	961,562	242,690,042	8,59,989	3,407
Total converted into £ at ₹15=£1 £	22,041,265	4,826,260	5,776,696	9,215,899	31,391	8,659,182	3,772,967	2,470,795	540,581	57,335,036	2,206,197	55,128,839	...	...	...	...
Revenue per 1,000 Square Miles ₹	3,43,835	75,288	90,114	1,43,764	490	1,35,080	58,857	38,543	8,433	8,94,404	...	8,59,989	...	...	...	...
Ditto converted into £ at ₹15=£1	22,922	5,019	6,008	9,584	33	9,005	3,924	2,570	562	59,627	...	57,333	...	...	...	...
Revenue per 1,000 of Population	1,362·3	298·3	357·1	569·6	1·9	535·2	233·2	152·7	33·4	3,543·7	...	3,407·4	...	...	...	...
Ditto converted into £ at ₹15= £1 £	90·8	19·9	23·8	38·0	·1	35·7	15·5	10·2	2·2	236·2	...	227·2	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 12A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 12.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds, Account No. 13, page 33	32,902	27,503	4,76,011	9,86,435	4,36,318	2,84,472	2,04,669	(b) 6,64,551	1,07,940	75,211	41,953	33,37,935
Assignments and Compensation, Account No. 14, page 34	34,25,420	17,842	13,03,177	1,06,98,723	1,74,139	3,31,216	1,00,992	200	1,01,819	25,53,883	47,946	1,87,55,357
Allowances to District and Village Officers, (c) Account No. 15B, page 39	6,268	18,761	34,62,242	28,72,794	...	....	8,558	...	...	10,25,465	3,556	73,97,644
TOTAL	34,64,590	64,106	52,41,430	1,45,57,952	6,10,457	6,15,688	3,14,219	6,64,751	2,09,759	36,54,559	93,455	2,94,90,966
										Total India converted into £, at ₹15=£1		£ 1,966,064

(b) Includes ₹3,19,200 and ₹6,025 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes ₹6,268 and ₹16,05,026 in India General and Bombay, respectively, shown against "District Charges" under "Land Records."

No. 13.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
	£	₹	₹	₹	£	₹	£	₹	₹	₹	₹	₹	₹	₹
Land Revenue .	1,172	6,732	1,60,509	2,78,712	60,888	60,790	74,771	2,10,520	30,127	13,744	20,817	9,18,782	4,40,350	4,78,432
Stamps . .	14,698	12,485	1,71,356	1,25,741	1,80,128	1,20,841	96,000	36,911	52,970	37,142	9,607	8,57,879	4,42,532	4,15,347
Excise . . .	1,175	342	51,697	3,27,142	97,712	76,162	8,768	3,727	7,139	7,629	4,481	5,85,974	56,346	5,29,628
Provincial Rates .	...	577	...	...	141	229	...	...	3,484	...	271	4,702	577	4,125
Income-Tax .	15,420	2,802	30,911	2,43,062	94,896	15,896	15,289	56,522	13,452	13,915	1,747	5,03,912	2,76,121	2,27,791
Forest . . .	419	4,530	57,054	8,730	280	10,230	9,718	31,635	270	2,685	4,581	1,30,132	4,949	1,25,183
Registration . .	18	35	4,484	3,048	2,273	324	123	11	498	96	449	11,359	53	11,306
TOTAL R	32,902	27,503	4,76,011	9,86,435	4,36,318	2,84,472	2,04,669	(a) 3,39,326	1,07,940	75,211	41,953	30,12,740	12,20,928	17,91,812
Opium . . .	...	...	...	...	...	12	...	...	...	...	...	12	12	...
Salt . . .	45,037	...	23,890	96,114	45,130	...	...	6,025	...	...	...	2,16,196	2,16,196	...
Customs . .	...	...	2,74,682	22,13,271	8,98,685	...	...	3,19,200	...	5,182	...	37,11,020	37,11,020	...
Tributes . .	...	...	...	4,451	...	...	...	2,36,053	...	...	...	2,40,504	2,40,504	...
TOTAL REFUNDS AND DRAWBACKS .	77,939	27,503	7,74,583	33,00,271	13,80,133	2,84,484	2,04,669	9,00,604	1,07,940	80,393	41,953	71,80,472	53,88,660	17,91,812
Total India converted into £ at ₹15=£1												478,698	359,244	119,454

(a) For comparison with figures given in Account No. 12A, page 32, as regards Burma, see note (b) to that Account.

No. 14.—ACCOUNT of Assignments and Com

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	No. of item.
	₹	₹	₹	₹	₹	
Land Revenue Compensations—						
Inamdars and other Grantees	...	...	5,491	83,18,000	...	1
Pensions in lieu of Resumed Lands	5,912	17,692	1,99,542	11,86,329	1,650	2
Malikana, or Allowances to Excluded Proprietors	81	...	2,97,027	...	1,07,701	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Other Land Revenue Compensations	18,862	...	...	62,751	38	5
	50,279	17,692	5,02,060	95,67,080	1,09,389	6
Opium Compensations—						
To the French Government	...	...	...	...	8,000	7
„ Native States	...	...	...	45,747	...	8
	...	...	...	45,747	8,000	9
Salt Compensations—						
To Jodhpur	9,61,395	...	...	...	...	10
„ Jaipur	6,88,309	...	...	...	...	11
„ Gwalior	3,12,500	...	...	...	...	12
„ Bharatpur	1,50,500	...	...	...	...	13
„ Alwar	1,25,000	...	...	...	...	14
„ Bahawalpur	80,000	...	...	...	...	15
„ Dholepur	60,000	...	...	...	...	16
„ Holkar	61,875	...	...	...	...	17
„ Kishengarh	25,000	...	...	...	...	18
„ Mewar	2,04,150	...	...	...	...	19
„ Tonk	10,000	...	...	...	...	20
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	3,38,460	...	...	...	...	21
„ Other Native States	1,30,659	...	38,000	86,068	...	22
„ the French Government	...	...	4,40,000	...	20,000	23
„ Other Salt Compensations	...	...	8,997	4,326	...	24
	31,47,848	...	4,86,997	90,394	20,000	25
Excise Compensations—						
To the French Government	...	...	3,550	...	...	26
Native States, Zemindars, etc.	11,777	...	89,808	9,34,462	...	27
	11,777	...	93,358	9,34,462	...	28
Customs Compensations—						29
To Native States, etc.	...	150	2,10,760	42,370	...	
Purchase of Life Pensions	...	...	...	...	...	30
Miscellaneous Compensations—						
To Maharaja ot Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	31
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	32
„ Khan of Khelat (for Quit-rent)	1,51,500	...	...	...	...	33
„ Nizam of Hyderabad (for Quit-rent)	...	...	...	...	...	34
Sayer Compensations	...	...	...	...	36,750	35
Other Compensations	14,016	...	10,002	18,670	...	36
	2,15,516	...	10,002	18,670	36,750	37
Total Assignments and Compensations	34,25,420	17,842	13,03,177	1,06,98,723	1,74,139	38
						Total India.

PENSATIONS for the Year ended 31st March 1917.

No. of item.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
								Imperial.	Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	11,452	...	...	...	3,554	1,514	83,40,011	5,29,351	78,10,660
2	52,138	54,208	...	2,889	1,675	...	15,22,035	3,53,928	11,68,107
3	2,36,204	..	...	94,391	3,958	11	7,39,373	3,99,253	3,40,120
4	...	...	...	...	...	...	25,424	25,424	...
5	...	1,357	200	...	20,846	32,806	1,36,860	77,836	59,024
6	2,99,794	55,565	200	97,280	30,033	34,331	1,07,63,703	13,85,792	93,77,911
7	...	...	...	...	...	...	8,000	8,000	...
8	...	...	...	...	...	...	45,747	45,747	...
9	...	...	...	...	...	...	53,747	53,747	...
10	...	...	...	...	...	...	9,61,395	9,61,395	...
11	...	...	...	...	...	...	6,88,309	6,88,309	...
12	...	...	...	...	...	...	3,12,500	3,12,500	...
13	...	...	...	...	...	...	1,50,500	1,50,500	...
14	...	...	...	...	...	...	1,25,000	1,25,000	...
15	...	...	...	...	...	...	80,000	80,000	...
16	...	...	...	...	...	...	60,000	60,000	...
17	...	...	...	...	...	...	61,875	61,875	...
18	...	...	...	...	...	...	25,000	25,000	...
19	...	...	...	...	...	...	2,04,150	2,04,150	...
20	...	...	...	...	...	...	10,000	10,000	...
21	...	...	...	...	...	...	3,38,460	3,38,460	...
22	...	...	...	...	...	...	2,54,727	2,54,727	...
23	...	...	...	...	...	...	4,60,000	4,60,000	...
24	...	...	...	...	...	...	13,323	13,323	...
25	...	...	...	...	...	...	37,45,239	37,45,239	...
26	...	...	...	...	...	...	3,550	1,775	1,775
27	6,228	8,993	...	1,694	4,780	...	10,57,742	64,353	9,93,389
28	6,228	8,993	...	1,694	4,780	...	10,61,292	66,128	9,95,164
29	...	22,696	...	...	...	...	2,75,976	2,75,976	...
30	...	2,322	...	...	...	...	2,322	...	2,322
31	...	...	...	...	...	...	20,000	20,000	...
32	...	...	...	...	...	...	30,000	30,000	...
33	...	...	...	...	...	...	1,51,500	1,51,500	...
34	...	...	...	...	25,00,000	...	25,00,000	25,00,000	...
35	24,100	...	...	...	...	1,332	62,182	62,182	...
36	1,094	11,416	...	2,845	19,070	12,283	89,396	70,726	18,670
37	25,194	11,416	...	2,845	25,19,070	13,615	28,53,078	28,34,408	18,670
38	3,31,216	1,00,992	200	1,01,819	25,53,883	47,946	1,87,55,357	83,61,290	1,03,94,067
converted into £ at R15=£1 . . . . . £							1,250,357	557,419	692,938

No. 15A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1917.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Land Revenue	19,57,553	20,37,882	6,93,17,510	4,46,77,986	2,75,62,397	6,59,82,538	3,63,94,605	3,02,98,425	1,52,85,721	1,94,54,170	69,14,257	31,98,83,044
Sale of proprietary right of Government in land	5,109	...	...	...	1,475	4,085	6,56,114	...	10,870	...	...	6,77,653
Sale of waste lands and Redemption of Land Revenue	2,399	...	2,55,589	...	83,815	1,743	22,79,357	4,704	5,371	36,641	25,777	26,95,396
Assessment of alienated Lands, less Quit-rents	...	4,753	...	92,17,333	68,618	...	1,69,553	...	7,422	...	...	94,67,679
Recovery of Survey and Settlement charges	...	...	...	...	29,67,568	...	...	8,630	10,62,930	...	...	40,39,128
Capitation Tax or House Tax levied in lieu thereof (*a*)	2,319	...	...	...	20,002	...	...	97,08,605	1,105	...	2,59,320	99,91,351
Fisheries and other receipts classed as Miscellaneous Land Revenue	2,27,098	1,62,555	4,43,585	2,11,768	1,80,309	6,19,885	9,51,673	75,74,709	1,55,936	3,63,476	3,80,359	1,12,71,353
TOTAL LAND REVENUE . R	21,94,478	22,05,190	7,00,16,684	5,41,07,087	3,08,84,184	6,66,08,251	4,04,51,302	4,75,95,073	1,65,29,355	1,98,54,287	75,79,713	35,80,25,604
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No. 61 under "J—Irrigation," page 166 . R	...	*64,563*	(*b*) *1,02,08,047*	(*b*) *29,08,903*	...	*20,64,095*	*1,19,31,294*	(*b*) *2,23,853*	...	*5,873*	...	*2,74,06,628*
TOTAL LAND REVENUE UNDER PRINCIPAL HEADS OF REVENUE . . R	21,94,478	21,40,627	5,98,08,637	5,11,98,184	3,08,84,184	6,45,44,156	2,85,20,008	4,73,71,220	1,65,29,355	1,98,48,414	75,79,713	33,06,18,976

Total Land Revenue in India under Principal Heads of Revenue R33,06,18,976 converted into £ at R 15=£ . £ 22,041,265

Ditto ditto due to Irrigation R2,74,06,628 ditto ditto . £ 1,827,108

(*a*) Includes Thathameda Tax in Burma.

(*b*) Total Collection at pages 166 and 168 / *Less*—Collection Charges at pages 167 and 169

	Madras. R	Bombay. R	Burma. R
Total Collection at pages 166 and 168	1,07,41,018	31,28,932	2,44,939
Less—Collection Charges at pages 167 and 169	5,32,971	2,20,029	21,086
	1,02,08,047	29,08,903	2,23,853

No. 15 B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners	46,513	53,144	5,89,385	3,29,282	3,60,129	5,12,680	3,17,745	3,93,443	2,39,143	2,27,246	1,36,219	32,04,929
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc.	36,335	1,09,001	16,96,216	7,12,930	8,21,890	8,11,633	3,98,256	7,46,955	5,65,868	3,87,502	2,21,566	65,08,152
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc.	45,526	75,981	48,135	65,748	14,663	7,05,762	4,26,634	...	19,455	4,516	3,328	14,04,748
Exchange Compensation Allowance	1,286	33	56,634	60,434	23,397	40,282	25,552	29,228	16,204	14,441	11,182	2,78,673
Payments to Officers of other Provinces	545	...	...	18,171	...	...	...	...	...	...	...	18,716
Office Establishment	72,232	55,679	9,98,717	8,98,204	6,21,219	(*b*) 14,01,426	3,08,252	6,11,863	4,30,078	2,10,338	1,66,103	57,74,111
District Establishments, including Tahsildars' and Sub-Divisional Establishments	1,13,078	46,906	15,00,943	11,03,643	2,95,952	(*b*) 8,58,743	3,41,599	1,68,697	2,63,715	1,58,580	83,134	49,34,990
Temporary Establishments	1,298	5,051	1,96,801	76,158	89,836	95,582	27,500	5,996	54,929	9,800	5,368	5,68,319
Remuneration to Copyists and Examiners	...	...	1,65,244	...	99,448	...	...	5,280	80,356	...	6,581	3,56,909
Travelling Allowances	24,433	37,748	5,61,327	3,69,643	2,23,831	2,60,655	2,07,044	1,82,103	1,11,868	61,145	45,123	20,84,920
Purchase, Repair, and Carriage of Tents	3,219	390	44	2,312	1,693	14,792	6,069	369	7,765	6,271	...	42,924
House-rent and other Allowances	9,375	14,457	1,55,234	17,792	28,409	(*b*) 14,135	15,230	17,450	17,675	31,756	12,397	3,33,910
Service of Process against Defaulters and Diet-money	1,220	133	6,365	3,970	34,100	6,267	1,104	39,297	13,595	17,404	43,120	1,66,575
Law Charges	423	23	58,115	...	42,596	947	190	95	11,906	...	23,640	1,37,935
Remittance of Treasure within Districts	3,239	1,916	34,342	13,672	11,038	18,685	11,274	29,296	6,283	8,989	4,429	1,43,163
Service Postage and Telegrams	10,965	23,337	3,02,631	1,97,463	68,603	1,18,662	1,02,778	73,862	28,206	26,456	31,304	9,84,267
Rents, Rates, and Taxes	4,079	417	69,744	7,537	25,109	5,723	4,429	10,031	15,440	3,098	5,213	1,50,730
Petty Construction and Repairs	726	476	32,681	2,131	2,028	343	1,843	761	175	93	3,393	44,650
Other Charges	29,974	26,552	3,82,512	3,18,487	3,67,804	2,04,046	1,11,821	1,68,017	1,39,211	68,629	40,528	18,57,581
Less—Recoveries and Contributions	*3,885*	...	*12,152*	*2,38,847*	*2,60,645*	...	...	*50,532*	*2,39,298*	...	*2,559*	*8,07,918*
Deduct—30 per cent. debitable to 19A—Law and Justice Court of Law	...	...	*20,51,375*	...	...	...	...	...	...	...	...	*20,51,375*
TOTAL DISTRICT ADMINISTRATION—Carried over	4,00,581	4,51,244	47,86,543	39,58,730	28,71,100	50,70,363	23,07,320	24,32,211	17,82,574	12,36,174	8,40,069	2,61,36,909

(*a*) The remaining part is charged under "Law and Justice," etc.

(*b*) The cost of joint establishments for Revenue and Criminal Courts' work included in this figure has been distributed between "Land Revenue" and "Law and Justice" in the proportion of 3 : 1, under an arrangement introduced from 1st April 1916. Previously the cost of these establishments were exhibited separately in the accounts under "Land Revenue" and "Law and Justice." The figures under the old and new methods of distribution are compared below :—

Old Method.

	Rs.
"3.—Land Revenue"	20,01,514
"19-A.—Law and Justice"	4,90,995
	24,92,509

New Method.

	Rs.
"3.—Land Revenue" :—	
Purely Revenue Establishment	7,09,933
¾th share of Joint Establishment	13,36,932
	20,46,865
"19-A.—Law and Justice"—	
¼th share of Joint Establishment	4,45,644
	24,92,509

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1917—*contd.*

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Brought forward	Rs. 4,00,581	Rs. 4,51,244	Rs. 47,86,543	Rs. 39,58,730	Rs. 28,71,100	Rs. 50,70,363	Rs. 23,07,320	Rs. 24,32,211	Rs. 17,82,574	Rs. 12,36,174	Rs. 8,40,069	Rs. 2,61,36,909
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office (*a*)	...	...	1,47,121	...	...	...	...	1,18,511	...	...	...	2,65,632
Salaries of Officers (*a*)	...	...	90,478	...	3,02,674	1,93,382	1,41,170	1,34,200	2,69,382	1,69,199	60,130	13,60,615
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	...	...	90,706	...	3,576	39,122	23,730	14,815	159	63,034	...	2,35,142
Field Establishment (partly temporary)	...	1,149	...	...	1,57,389	29,732	1,89,556	1,47,966	43,659	33,241	17,	6,20,179
Temporary Establishments	...	...	1,11,263	...	1,73,133	69,194	94,451	2,168	2,73,205	83,531	27,466	8,34,411
Contract Works and Special Services	...	...	...	...	8,64,176	27,005	...	...	1,85,703	9,804	203	10,86,891
Colonization Charges	...	...	...	38,070	...	...	...	...	...	...	...	38,070
Travelling and other Allowances	...	...	37,070	...	72,458	24,049	52,131	33,904	58,973	48,278	12,930	3,39,793
Service Postage and Telegrams	...	...	2,959	...	5,707	1,923	13,066	215	2,020	1,852	341	28,083
Rents, Rates and Taxes	...	...	6,579	...	7,813	2,446	4,841	1,751	21,226	1,329	176	46,161
Other Charges	...	...	6,614	...	1,51,734	81,418	70,230	4,140	83,383	44,593	12,903	4,55,015
Share of Charges transferred from Land Records	...	...	...	...	28,363	...	...	...	24,839	...	...	53,202
Less—Recoveries and Contributions	...	...	*679*	...	...	...	...	...	*58,820*	...	...	*59,499*
„ Settlement Charges recoverable from private Estates	...	...	...	...	*1,23,533*	...	...	...	*2,141*	...	...	*1,25,674*
	...	1,149	4,92,111	38,070	16,43,490	4,68,271	5,89,175	4,57,670	9,01,588	4,54,861	1,31,636	51,78,021
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 40E, page 104:												
Controlling Staff	40,605	...	...	...	...	...	...	...	...	...	...	40,605
Correspondence and Drawing	78,296	...	...	...	...	...	...	...	...	...	...	78,296
Charges of Survey Parties	...	...	...	...	...	1,461	94,439	...	...	...	...	95,900
	1,18,901	...	...	...	...	1,461	94,439	...	...	...	...	2,14,801
Local Survey Charges:												
Controlling Office	...	...	2,29,939	...	17,082	...	...	...	3,075	...	...	2,50,096
Salaries of Officers (*a*)	...	...	86,182	...	23,684	...	...	...	5,246	...	15,247	1,30,359
Office Establishment	3,830	...	9,760	...	2,928	...	...	...	...	...	6,300	22,818
Field Establishment (partly temporary)	4,391	...	4,53,601	...	95,653	...	...	58,086	26,162	...	23,129	6,61,022
Extra Department and Mapping Charges	...	...	...	81,479	100	...	...	...	816	...	...	82,395
Travelling and other Allowances	2,158	...	95,711	...	7,467	...	...	4,414	6,082	...	7,971	1,23,803
Service Postage and Telegrams	...	...	6,760	...	366	...	...	173	245	...	455	7,999
Rents, Rates and Taxes	...	...	5,301	...	6,863	...	...	1,000	428	...	869	14,461
Share of Charges of Superintendent of Provincial Surveys and Survey Parties	...	...	...	...	15,257	...	...	...	1,232	...	...	16,489
Drawing Office	...	...	...	...	89,364	...	...	...	63,347	...	4,936	1,57,647
Other Charges	1,200	...	2,70,959	...	17,696	...	...	29,332	—4,594	...	7,355	3,21,948

Less—Recoveries and Contributions	...	...	*5,67,415*	...	...	...	...	...	*362*	...	*4,258*	*5,72,035*
„ Survey Charges recoverable from private Estates	...	...	...	...	*71,275*	...	...	...	*5,620*	...	...	*76,895*
	1,30,480	...	5,90,798	81,479	2,05,185	1,461	94,439	93,005	96,057	...	62,004	13,54,908
TOTAL SURVEY AND SETTLEMENT	1,30,480	1,149	10,82,909	1,19,549	(*b*)18,48,675	4,69,732	6,83,614	5,50,675	9,97,645	4,54,861	1,93,640	65,32,929
LAND RECORDS:												
Directorate—												
Salaries of Director and Assistants, etc.(*a*)	8,308	...	16,559	72,698	32,956	58,967	29,482	...	19,248	28,840	7,200	2,74,258
Establishments (partly temporary)	2,073	...	33,422	85,361	23,896	39,688	7,066	3,472	11,855	24,872	96	2,31,801
Travelling and other Allowances	1,874	...	6,696	18,570	7,488	10,489	5,996	99	6,947	6,724	1,199	66,082
Service Postage and Telegrams	...	...	2,401	5,042	912	3,100	900	...	540	2,343	...	15,238
Rents, Rates, and Taxes	...	...	...	385	...	541	557	...	...	284	...	1,767
Other Charges	...	...	1,913	9,315	3,546	3,582	2,277	745	1,825	4,953	...	28,156
Less—Recoveries and Contributions	...	...	...	*4,033*	...	...	...	...	...	...	...	*4,033*
„ Share of charges transferred to "Land Settlement"	...	...	...	...	*28,363*	...	...	...	*24,839*	...	...	*53,202*
District Charges	1,76,644	1,71,206	28,71,620	27,24,546	21,966	36,87,399	15,74,300	15,38,435	76,953	11,14,952	2,29,714	1,41,87,735
TOTAL LAND RECORDS	1,88,899	1,71,206	29,32,611	29,11,884	62,401	38,03,766	16,20,578	15,42,751	92,529	11,82,968	2,38,209	1,47,47,802
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Managing of Government Estates	...	...	...	...	4,39,845	2,20,240	3,468	...	3,38,036	30,908	2,010	10,34,507
Charges on account of Encumbered Estates	...	...	...	...	...	338	...	...	...	...	...	338
Management of Grazing Lands	1,620	15,187	...	...	...	...	1,05,895	...	...	...	...	1,22,702
Commission on Land Revenue Collections, etc.	12,965	...	...	...	14,880	5,005	...	15,38,511	3,492	67,659	3,65,566	20,08,078
Commission on Capitation Tax (*c*)	...	...	...	...	...	...	...	7,39,608	...	...	...	7,39,608
Commission on Fishery Collections	...	...	...	...	...	...	...	50,822	...	...	795	51,617
Inam Commissioner, Madras	...	...	11,928	...	...	...	...	...	...	...	...	11,928
Allowances to District and Village Officers	...	18,761	34,62,242	12,67,768	...	...	8,558	...	...	10,25,465	3,556	57,86,350
TOTAL DIRECT CHARGES OF COLLECTION	14,585	33,948	34,74,170	12,67,768	4,54,725	2,25,583	1,17,921	23,28,941	3,41,528	11,24,032	3,71,927	97,55,128
TOTAL CHARGES IN INDIA	7,34,545	6,57,547	(*d*)1,22,76,233	82,57,931	52,36,901	95,69,444	47,29,433	68,54,578	32,14,276	39,98,035	16,43,845	5,71,72,768

CHARGES IN ENGLAND:	Total India converted into £ at R15=£1	£	
Law Charges in connection with Appeals from India, a portion of which is recoverable in India		1,127	3,811,518
Stores for India		488	1,615
TOTAL CHARGES AGAINST "LAND REVENUE"		£	3,813,133

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes the following survey and settlement charges:—

$\frac{7}{16}$th share recoverable from Zemindars	7,63,183
$\frac{5}{16}$th „ „ from Tenants	5,45,131
$\frac{1}{4}$th to be borne by Government	4,36,105
Total	17,44,419

(*c*) Includes Commission on Thathameda Tax collections in Burma.

(*d*) Represents amount calculated in accordance with the new arrangement introduced from 1914-15 regarding the distribution of the cost of District Administration between Land Revenue and Law and Justice. Under the old arrangement one-fifth of the cost of Land Revenue officers who do magisterial as well as revenue work was transferred to "Law and Justice" from "Land Revenue" and the same share of the cost of the Stationary and Agency Subordinate Magistrates was similarly transferred from "Law and Justice" to "Land Revenue." This practice has been abandoned and a lump transfer of 30 per cent. of the total charges appearing under the minor head "Charges of District Administration" is now made to the head "Law and Justice." Further, the charges on account of revenue talayaris formerly shown under the minor head "3—Land Revenue—Allowances to district and village officers" are now transferred to the head "20—Police." The figures under the previous distribution are shown below:—

Land Revenue charges excluding deduction of 30 per cent.	1,43,27,608
Deduct—1/5th transferred to "19 A—Law and Justice"	11,70,312
	1,31,57,296
Add—1/5th transferred from "19 A—Law and Justice"	1,17,593
	1,32,74,889
Add—Talayaris charges transferred to 20—Police	14,66,567
Total amount under previous distribution	1,47,41,456

No. 16A.—ACCOUNT of Opium Revenue for the Year ended 31st March 1917.

Revenue.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Bengal Opium—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Proceeds of 9,129 Chests sold by Public auction in Calcutta for export, being at the average rate of ₹2,968-11-10 per chest	...	...	...	...	2,71,01,640	...	...	...	...	...	...	2,71,01,640
Proceeds of 4,115 chests sold direct to Hong-Kong Government and the Straits Settlements at the average rate of ₹2,000 per chest	...	...	...	...	82,30,000	...	...	...	...	...	...	82,30,000
Proceeds of 600 chests sold direct to the Government of the Netherlands Indies at the rate of Rs. 2,500	...	...	...	...	15,00,000	...	...	...	...	...	...	15,00,000
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate of ₹11 per seer	27,584	53,427	4,90,681	9,74,856	5,03,547	6,93,006	7,45,844	5,18,502	4,49,259	5,77,670	6,79,914	57,14,290
Miscellaneous Receipts, including sale proceeds of opium, etc., in England	...	...	...	...	47,75,728	76,181	...	...	...	...	...	48,51,909
Total Bengal Opium ₹	27,584	53,427	4,90,681	9,74,856	4,21,10,915	7,69,187	7,45,844	5,18,502	4,49,259	5,77,670	6,79,914	4,73,97,839
Bombay Opium—												
Compensation and Miscellaneous receipts	...	...	...	2,234	...	...	...	...	...	...	...	2,234
Total Bombay Opium ₹	...	...	...	2,234	...	...	...	...	...	...	...	2,234
Total Opium Revenue ₹	27,584	53,427	4,90,681	9,77,090	4,21,10,915	7,69,187	7,45,844	5,18,502	4,49,259	5,77,670	6,79,914	4,74,00,073
											Total India converted into £ at ₹15=£1	3,160,005

No. 16B.—ACCOUNT of Bengal Opium Store for the Year ended 31st March 1917.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1916	12,439	21,185	(a) 1,903	2,854
In store at Factories on above date	...	...	310	466
Produce of season 1915-16	12,000	20,635	8,446	12,669
Total	24,439	41,820	10,659	15,989
Sold by Auction from 1st April 1916 to 31st March 1917	9,129	15,521	...	...
Sold direct to Hong-Kong Government and the Straits Settlements from 1st April 1916 to 31st March 1917	4,115	7,048	...	...
Sold direct to the Government of Netherlands, Indies from 1st April 1916 to 31st March 1917	600	1,031	...	...
Issued to Excise Department from 1st April 1916 to 31st March 1917	...	...	8,785	13,177
Issued to Medical Department ditto ditto	...	...	14	21
Total Expended	13,844	23,600	8,799	13,198
Balance in store in Calcutta on 31st March 1917	10,595	18,220	1,524	2,287
Balance in Factories „ „ „	...	...	336	504
Balance in Store on 31st March 1917	10,595	18,220	1,860	2,791

(a) Differs from last year's closing balance by 1 for corrections subsequently made.

No. 16C.—ACCOUNT of CHARGES in connection with OPIUM.

	India, General.	Bengal.	United Provinces of Agra and Oudh.	Total.
	₹	₹	₹	₹
Superintendence	...	...	71,998	71,998
Ghazipur Opium Factory	...	...	6,97,604	6,97,604
District Staff	...	...	7,12,545	7,12,545
Purchase of opium including Payments to cultivators :—				
Payments to cultivators	...	...	91,17,823	91,17,823
Purchase of Malwa opium	...	...	30,42,579	30,42,579
Opium Miscellaneous charges in Calcutta	...	24,251	...	24,251
Other Opium Agencies and Establishments	6,856	...	...	6,856
TOTAL CHARGES IN INDIA	6,856	24,251	1,36,42,549	1,36,73,656
Total India converted into £ at ₹15=£1				£ 911,577
CHARGES IN ENGLAND :—				
Stores for India : For the Ghazipur Factory				£ 817
TOTAL CHARGES UNDER OPIUM				£ 912,394

No. 17A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1917.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹
Sales of Government Salt	29,40,110	10,72,420	11,16,109	...	...	...	...	51,28,639
Excise duty on Salt manufactured locally	2,22,72,593	1,16,31,498	1,59,46,546	56	9,38,246	...	...	5,07,88,939
Duty on Salt imported from England	...	...	12,456	35,46,379	3,81,809	...	...	39,40,644
Duty on other imported Salt, seaborne	...	5,794	9,498	96,99,729	13,81,795	...	...	1,10,96,816
Frontier duty on Salt imported by land	...	...	4,90,553	...	...	...	...	4,90,553
Treaty Price of Salt	...	...	6,588	...	...	...	...	6,588
Miscellaneous Receipt	1,98,501	1,56,127	4,27,418	30,117	...	266	770	8,13,199
Rent of warehouses	...	...	...	1,28,513	...	...	...	1,28,513
TOTAL SALT REVENUE ₹	2,54,11,204	1,28,65,839	1,80,09,168	1,34,04,794	27,01,850	266	770	7,23,93,891
Deduct—Refunds	*45,037*	*23,890*	*96,114*	*45,130*	*6,025*	...	...	*2,16,196*
Net Revenue from Salt	2,53,66,167	1,28,41,949	1,79,13,054	1,33,59,664	26,95,825	266	770	7,21,77,695
Total India Rs. 7,23,93,891 converted into £ at ₹15=							£	4,826,260

No. 17B.—ACCOUNT of SALT STORE for the Year ended 31st March 1917.

	INDIA.	N.-W. F. PROVINCE.	MADRAS.	BOMBAY.	PUNJAB.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1916	(*b*) 62,21,757	8,908	13,07,353	21,65,703	5,32,070
Manufactured, excavated, or purchased during the year	(*a*)30,61,859	7,20,615	51,31,056	49,78,646	46,23,578
	92,83,616	7,29,523	64,38,409	71,44,349	51,55,648
Removed by Purchasers during the year	78,01,942	7,13,731	45,74,119	44,54,863	45,45,989
Wastage, etc., written off	77,141	...	2,64,097	3,05,919	...
	78,79,083	7,13,731	48,38,216	47,60,782	45,45,989
Balance in store on 31st March 1917	14,04,533	15,792	16,00,193	23,83,567	6,09,659

(*a*) Includes 629,959 *Mds.* on account of excesses on heaps cleared.
(*b*) The difference between this figure and last year's closing balance is due to the exclusion from the latter of quantities sold but not cleared during the year 1915-16.

No. 17C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1917.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.								
Commissioner	28,800	38,231	...	...	...	...	...	67,031
Deputy and Assistant Commissioners	69,947	1,64,524	...	...	...	...	...	2,34,471
Personal Assistant and Secretary to Commissioner	3,333	17,549	...	...	...	...	...	20,882
Collectors, Deputy and Assistant Collectors, etc.	...	...	95,222	...	...	...	...	95,222
Exchange Compensation Allowance	3,842	10,652	4,391	...	...	...	...	18,885
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.	...	9,53,508	1,06,961	...	26,403	...	...	10,86,872
Chief Account Officer	...	...	13,439	...	...	...	...	13,439
Establishment	78,244	7,95,594	5,36,106	22,188	4,380	...	768	14,37,280
Commission on Salt Tax Collections and sale of Salt	...	...	5	...	58	...	...	63
Bagging and sewing charges	...	...	2,12,390	...	...	...	...	2,12,390
Removal of Salt purchased by traders	1,16,023	...	...	...	...	...	...	1,16,023
Fish-curing yards, etc.	...	339	8,329	...	...	...	...	8,668
Arms and Accoutrements	240	1,611	112	...	4	...	...	1,967
Purchase, hire and repair of Boats and Steamers, etc.	...	430	40,819	...	673	...	...	41,922
Purchase, repair, and carriage of tents and conveyance of records	5,849	13,743	2,282	...	44	...	...	21,918
Rewards	1,451	45,291	1,113	...	6,113	...	...	53,968
Service Postage and Telegrams	9,806	41,441	8,427	13	285	...	...	59,972
Rents, Rates, and Taxes	1,256	15,079	3,532	19,185	73	...	...	39,126
Scales and Weights	...	...	1,009	2,402	4	...	...	3,415
Travelling Allowances	50,981	2,05,337	56,650	298	6,036	...	...	3,19,302
House-rent and other Allowances	11,380	1,35,402	36,191	2,061	...	...	36	1,85,070
Petty Construction and Repairs	55,702	1,30,781	27,410	119	1	...	...	2,14,013
Liveries, Belts, Badges, Clothing, etc.	9,432	54,315	10,970	...	...	...	...	74,717
Office Expenses and Miscellaneous	25,677	1,14,782	36,693	24,080	763	...	45	2,02,040
Manufacture and Excavation of Salt—								
Sambhar 156,792	...	...	...	...	...	...	...	...
Pachbudra 51,668	...	...	...	...	...	...	...	...
Punjab Mines 3,76,905	5,85,365	...	...	...	...	...	...	5,85,365
	10,57,328	27,38,609	12,02,051	70,347	(*c*)44,837	...	849	51,14,021
Add—Amount transferred from Excise (see page 44)	...	...	92,624	2,00,000	...	76,000	...	3,68,624
	10,57,328	27,38,609	12,94,675	2,70,347	44,837	76,000	849	54,82,645
Deduct—Amount Chargeable to Excise (see page 44)	...	*18,10,194*	...	...	...	...	...	*18,10,194*
Amount Chargeable to Customs (see page 52)	...	...	*1,15,402*	...	...	...	...	*1,15,402*
TOTAL SALARIES, ETC.	10,57,328	9,28,415	11,79,273	2,70,347	44,837	76,000	849	35,57,049
Preventive Establishment	33,600	...	5,16,561	...	...	...	...	8,50,161
Deduct—Amount Chargeable to Customs (see page 52).	...	...	*51,656*	...	...	...	...	*51,656*
TOTAL PREVENTIVE ESTABLISHMENT	3,33,600	...	4,64,905	...	...	...	...	7,98,505
Salt Purchase and Freight	...	8,57,928	7,33,417	...	...	...	...	15,91,345
TOTAL SALT CHARGES IN INDIA	13,90,928	17,86,343	23,77,595	2,70,347	44,837	76,000	849	59,46,899
Total India converted into £ at R15=£1							£	**396,460**
CHARGES IN ENGLAND; Stores for India: Paint, linseed oil, etc.							£	1,726
TOTAL CHARGES UNDER SALT							£	398,186

(*c*) Transferred from 7 Excise.

No. 18.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Sale of Court-fee Stamps	5,46,673	4,47,094	1,01,14,532	50,47,728	1,67,06,943	1,03,68,272	39,25,658	20,95,357	57,91,594	28,84,326	10,58,577	5,89,86,754
Sale of Commercial and other Stamps	2,71,813	2,54,581	53,86,450	46,59,271	73,43,019	26,00,486	20,12,298	15,56,471	15,19,506	12,80,450	3,69,844	2,72,54,189
Fines and Penalties	4,472	3,524	81,354	30,625	38,239	20,070	43,273	12,895	10,461	14,765	5,996	2,65,674
Miscellaneous	39,799	28	6,941	27,369	63,769	538	1,057	270	1,063	2,881	105	1,43,820
TOTAL STAMP REVENUE ₹	8,62,757	7,05,227	1,55,89,277	97,64,993	2,41,51,970	1,29,89,366	59,82,286	36,64,993	73,22,624	41,82,422	14,34,522	8,66,50,437
Deduct—Refunds	*14,698*	*12,485*	*1,71,356*	*1,25,741*	*1,80,128*	*1,20,841*	*96,000*	*36,911*	*52,970*	*37,142*	*9,607*	*8,57,879*
NET REVENUE from STAMPS ₹	8,48,059	6,92,742	1,54,17,921	96,39,252	2,39,71,842	1,28,68,525	58,86,286	36,28,082	72,69,654	41,45,280	14,24,915	8,57,92,558
CHARGES FOR COLLECTION.	**Total Revenue ₹8,66,50,437 converted into £ at ₹15=£1**										£	5,776,696
Superintendence—												
Salary of the Superintendent or other Officers	...	...	...	7,560	6,973	...	...	12,600	...	...	...	27,133
Establishment of Superintendent or other Officers	35,895	355	10,245	62,980	15,261	228	241	10,627	584	5,176	...	1,41,592
Contingent Expenses, Packing Charges, etc.	60,608	5,286	18,562	37,934	7,827	21,945	27,321	4,154	7,053	9,595	1,728	2,02,013
Charges for the sale of Stamps, *viz.* :—												
Clerks and Servants	...	...	3,577	...	54	639	...	10,556	...	...	...	14,826
Commission to Vendors	...	...	...	2,557	...	—1	...	3,250	...	2,014	...	7,820
Discount on sale of Court-fee Stamps	4,415	4,183	92,808	20,453	1,48,103	79,490	33,563	12,370	53,242	17,179	10,311	4,76,117
Discount on sale of General Stamps	8,570	10,552	2,17,891	1,03,176	2,41,236	85,252	73,614	36,905	60,146	58,373	17,995	9,13,710
Purchase of plain paper to be used with Court-fee Stamps	1,66,662	...	...	...	...	...	...	...	...	...	...	1,66,662
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—5,80,468*	7,884	1,03,297	24,521	2,06,917	71,027	42,060	10,041	70,006	26,069	18,646	...
Deduct—Cost of Postage Stamps issued for Postal and Telegraph and Revenue purposes	*10,01,967*	...	...	...	...	...	...	...	...	...	...	*10,01,967*
TOTAL CHARGES in INDIA. ₹	*—13,06,285*	28,260	4,46,380	2,59,181	6,26,371	2,58,580	1,76,799	1,00,503	1,91,031	1,18,406	48,680	9,47,906
	Total Charges in India converted into £ at ₹15=£1										£	63,194
CHARGES IN ENGLAND:												
Stores for India											£	110,272
											TOTAL CHARGES for COLLECTION of STAMP REVENUE	£ 173,466

No. 19.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS and of CHARGES for COLLECTION for the Year ended 31st March 1917.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CIVIL DEPARTMENT:												
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*:—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Foreign liquors	90,837	29,139	10,21,095	4,33,644	3,33,037	7,51,471	9,30,028	7,28,254	34,056	29,402	17,226	65,49,296
Liquors and spirits made in India after European method	3,69,286	...		4,22,345	5,36,192		...	8,23,238	46	...	...	
Country spirits	16,24,424	89,539	1,55,55,949	1,92,50,215	57,04,524	82,19,107	40,99,939	25,52,056	52,70,754	77,08,037	15,54,630	7,16,29,174
Toddy revenue	1,04,087	...	1,71,37,534	21,74,035	4,79,317	3,53,214	...	6,82,969	14,35,454	2,35,396	220	2,26,02,226
Opium and its preparations	1,09,096	66,597	8,10,898	3,38,489	15,58,395	4,73,011	7,84,250	1,39,511	4,76,348	9,64,694	9,58,000	66,79,289
Other drugs: Ganja, Bhang, etc.	1,30,886	1,04,857	5,74,496	5,91,320	18,11,531	27,92,363	8,61,329	155	11,86,718	4,81,964	3,93,775	89,29,394
Pachwai revenue	...	...	...	...	7,98,407	...	...	...	1,38,996	...	...	9,37,403
TOTAL	24,28,616	2,90,132	3,50,99,972	2,32,10,048	1,12,21,403	1,25,89,166	66,75,546	49,26,183	85,42,372	94,19,493	29,23,851	11,73,26,782
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	2,453	...	...	...	...	2,453
Transit duty on excise opium	3,284	282	...	...	...	...	1,53,275	4	...	...	...	1,56,845
Gain on sale proceeds of excise opium and other drugs	40,714	68,011	13,31,631	16,79,693	13,27,533	7,86,451	7,50,219	37,90,973	11,61,569	12,35,046	21,81,277	1,43,53,117
Duty on Ganja	10,043	...	5,43,896	10,89,168	18,35,037	...	...	...	14,95,017	4,03,933	4,32,862	58,09,956
Fines, Confiscations, and Miscellaneous	7,748	291	2,27,109	71,757	60,256	36,346	5,343	1,14,164	27,738	30,630	3,063	5,84,445
TOTAL CIVIL DEPARTMENT ₹	24,90,405	3,58,716	3,72,02,608	2,60,50,666	1,44,44,229	1,34,11,963	75,86,836	88,31,324	1,12,26,696	1,10,89,102	55,41,053	13,82,33,593
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	(*a*) 4,897	...	...	...	...	...	...	...	...	...	...	4,897
TOTAL EXCISE REVENUE	24,95,302	3,58,716	3,72,02,608	2,60,50,666	1,44,44,229	1,34,11,963	75,86,836	88,31,324	1,12,26,696	1,10,89,102	55,41,053	13,82,38,495
Deduct—Refunds	*1,175*	*342*	*51,697*	*3,27,142*	*97,712*	*76,162*	*8,768*	*3,727*	*7,139*	*7,629*	*4,481*	*5,85,974*
NET REVENUE from EXCISE ₹	24,94,127	3,58,374	3,71,50,911	2,57,23,524	1,43,46,517	1,33,35,801	75,78,068	88,27,597	1,12,19,557	1,10,81,473	55,36,572	13,76,52,521
CHARGES.	**Total Revenue ₹13,82,38,495 converted into £ at ₹15=£1**										£	9,215,899
Salaries and Establishments	1,08,386	13,042	14,06,217	10,27,601	8,55,171	4,38,422	2,02,386	10,37,411	5,98,017	4,32,489	1,03,120	62,22,262
Rewards	4,057	762	35,761	29,473	1,34,422	18,099	16,336	1,64,126	15,833	12,397	11,217	4,42,483
Rents, Rates, and Taxes	500	...	10,053	8,468	8,784	2,462	...	2,119	1,246	3,071	1,251	37,954
Petty Construction and Repairs	...	...	71,642	7,927	25,024	...	...	8,757	2,005	6,026	127	1,21,508
Contingent Expenses	10,326	1,744	2,92,378	50,254	1,16,092	27,033	13,169	41,966	40,713	27,593	4,824	6,26,092
Deduct—Fixed share transferred to salt (see page 42)	...	...	...	...	*2,00,000*	...	...	...	*76,000*	...	...	*2,76,000*
CHARGES IN INDIA ₹	1,23,269	15,548	(*b*)18,16,051	(*c*)11,23,723	9,39,493	4,86,016	2,31,891	(*d*)12,54,379	5,81,814	4,81,576	1,20,539	71,74,299
CHARGES IN ENGLAND—	**Total India converted into £ at ₹ 15=£1**										£	
Miscellaneous expenditure											7	478,287
Stores for India: Hydrometers, etc.											338	
												345
										TOTAL EXCISE CHARGES	£	478,632

	₹
1st (Peshawar) Division	413
2nd (Rawalpindi) Division	4,271
3rd (Lahore) Division	103
7th (Meerut) Division	109
Burma Division	1
	4,897

(*b*) Includes ₹18,10,194 transferred from "Salt"—See page 42.
(*c*) Exclusive of ₹92,624 transferred to "Salt"—See page 42.
(*d*) Exclusive of ₹44,837 transferred to "Salt"—See page 42.

No. 20.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
REVENUE.												
RATES AND CESSES ON LANDS:												
Cess on Lands for expenditure on Roads, Schools, etc.	25	...	...	...	22,954	...	...	...	...	...	...	22,979
Cess on Lands for Canals and Railways	...	...	...	...	6,265	...	...	...	...	...	...	6,265
Cess on Lands for Village Service and Patwaries	...	...	...	...	...	...	...	...	...	...	...	...
Assessment on Wards' Estates for Establishment Charges	431	3,048	...	...	1,05,622	1,64,613	32,314	...	1,16,597	...	10,578	4,33,203
Miscellaneous	...	...	...	...	...	...	...	...	8,412	...	...	8,412
TOTAL RECEIPTS under PROVINCIAL RATES	456	3,048	...	...	1,34,841	1,64,613	32,314	...	1,25,009	...	10,578	4,70,859
Deduct—Refunds	...	*577*	...	...	*141*	*229*	...	...	*3,484*	...	*271*	*4,702*
NET RECEIPTS under PROVINCIAL RATES ₹	456	2,471	...	...	1,34,700	1,64,384	32,314	...	1,21,525	...	10,307	4,66,157
Total India ₹4,70,859 converted into £ at ₹15=£1 . £												31,391
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES	...	...	...	...	...	...	...	...	...	...	...	...
Total India converted into £ at ₹15=£1 . £												...

A.—Revenue Heads.

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1917.

	Gross Receipts.											No. of Items.
	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Gross Receipts Carried over.	
SEA CUSTOMS.	£	£	£	£	£	£	£	£	£	£	£	
Imports.												
Special Duties.												
Arms, Ammunition and Military Stores	...	82,442	1,68,618	4,28,500	...	...	51,639	...	...	...	7,31,199	1
Coal, coke and patent fuel	...	570	14,560	2,110	...	...	5,043	...	...	...	22,283	2
Cotton Manufactures	...	10,34,928	76,85,463	78,67,508	...	...	13,28,827	...	...	...	1,79,16,726	3
Liquors :												
(*a*) Ale, Beer, Porter, Cider and other fermented Liquors	...	38,700	3,62,239	1,45,569	...	...	1,25,848	...	...	...	6,72,356	4
(*b*) Spirits and Liqueurs	...	13,06,197	45,27,440	36,84,307	...	...	17,67,896	...	...	...	1,12,85,840	5
(*c*) Wines	...	68,524	2,57,018	1,74,659	...	...	55,547	...	...	...	5,55,748	6
Opium	...	988	2,402	2,438	...	...	218	...	...	...	6,046	7
Petroleum	...	9,60,232	19,04,558	16,31,067	...	...	23,284	...	...	...	45,19,141	8
Silver :												
(*a*) Silver Bullion and Coin	...	16,772	12,34,477	2,49,891	...	...	54	...	...	...	15,01,194	9
(*b*) Silver Manufactures	...	3,27,601	33,600	28,166	...	...	2,837	...	...	...	3,92,204	10
Sugar, all sorts	...	5,49,754	64,84,280	56,07,282	...	...	3,64,112	...	...	...	1,30,05,428	11
Tobacco	...	3,46,226	16,76,499	15,61,250	...	...	10,17,416	...	...	...	46,01,391	12
Duty at 2½ per cent.												
Machinery	...	84,927	2,71,660	6,23,335	...	...	86,066	...	...	...	10,65,988	13
Metals—Iron and Steel	...	2,31,405	6,17,731	7,47,586	...	...	2,51,125	...	...	...	18,47,847	14
Railway Plant and Rolling Stock	...	71,737	1,71,162	1,05,713	...	...	17,182	...	...	...	3,65,794	15
Other Articles	...	27,679	60,042	2,71,794	...	...	28,476	...	...	...	3,87,991	16
Duty at 7½ per cent.												
Articles of Food and Drink (excluding Sugar and Vinegar)	...	7,08,959	27,21,011	11,93,026	...	...	5,77,342	...	...	...	52,00,338	17
Raw Materials and articles mainly unmanufactured	...	2,01,844	22,55,639	11,63,404	...	...	2,34,819	...	...	...	38,55,706	18

Articles wholly or mainly manufactured :—												
(*a*) Cutlery, hardware, implements and instruments	...	3,57,790	16,87,523	16,53,443	...	...	3,71,329	...	...	...	40,70,085	19
(*b*) Metals, other than iron and steel	...	1,44,328	4,39,477	5,10,310	...	...	68,879	...	...	...	11,62,994	20
(*c*) Yarn and textile fabrics (other than Cotton manufactures)	...	1,49,216	43,11,491	10,80,302	...	...	6,22,821	...	...	...	61,63,830	21
(*d*) All other Articles wholly or mainly manufactured	...	17,90,287	84,30,647	50,10,824	...	...	17,41,995	...	...	...	1,69,73,753	22
Miscellaneous	...	2,43,099	19,49,914	3,63,799	...	...	1,62,046	...	...	...	27,18,858	23
Total Imports	...	87,44,205	4,72,67,451	3,41,06,283	...	...	89,04,801	...	...	...	9,90,22,740	24
Exports.												
Grain and Pulse :												
Jute—												
(*a*) Raw	...	15	9,337	58,95,360	...	...	2	...	...	...	59,04,714	25
(*b*) Manufactured	...	792	73,484	58,07,303	...	...	22	...	...	...	58,81,601	26
Rice	...	10,96 406	10,51,654	3,35,077	...	...	61,87,904	..	...	...	86,71,041	27
Tea	...	3,21,527	61,316	38,71,104	...	...	515	...	...	...	42,54,462	28
Total Exports	...	14,18,740	11,95,791	1,59,08,844	...	...	61,88,443	...	...	...	2,47,11,818	29
Miscellaneous	...	27,819	3,48,409	3,24,284	...	...	76,250	21	...	...	7,76,783	30
Total Sea Customs R	...	1,01,90,764	4,88,11,651	5,03,39,411	...	...	1,51,69,494	21	...	...	12,45,11,341	31
LAND CUSTOMS.												
Import Duty :												
On Cotton Goods	...	7,101	8,140	...	...	...	...	...	...	...	15,241	32
„ other Goods	...	2,02,746	2,58,114	...	...	...	...	...	...	...	4,60,860	33
Total Import Duty	...	2,09,847	2,66,254	...	...	...	...	...	...	...	4,76,101	34
Export Duty	...	26,554	52,545	...	...	...	...	...	...	...	79,099	35
Miscellaneous	...	...	3,177	...	...	...	...	...	...	...	3,177	36
Total Land Customs R	...	2,36,401	3,21,976	...	...	...	...	...	...	...	5,58,377	37
Excise Duty on Cotton Manufactures	27,186	2,87,043	35,38,236	70,529	2,22,093	22,895	...	...	2,93,466	...	44,61,448	38
Warehouse and Wharf Rents	...	14,246	4,045	8,915	...	...	901	...	...	...	28,107	39
Miscellaneous	...	57,121	1,64,774	...	...	...	1,05,133	1,427	...	...	3,28,455	40
GRAND TOTAL	27,186	1,07,85,575	5,28,40,682	5,04,18,855	2,22,093	22,895	1,52,75,528	1,448	2,93,466	...	12,98,87,728	41
Total Gross Receipts Rs. 12,98,87,728 converted into £ @ Rs. 15=£1											**£ 8,659,182**	

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1917.—*contd.*

	Total Gross Receipts Brought forward.	Refunds and Drawbacks.											
		India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Refunds and Drawbacks carried over.	No. of Itsms.
SEA CUSTOMS.													
Imports.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Special Duties.													
Arms, Ammunitions and Military Stores	7,31,199	...	59,378	64,500	2,34,334	...	...	36,962	...	...	...	3,95,174	1
Coal, Coke and patent fuel	22,283	...	...	2,753	...	...	...	101	...	...	...	2,854	2
Cotton Manufactures	1,79,16,726	...	2,322	2,96,478	7,957	...	...	16,071	...	...	...	3,22,828	3
Liquors :													
(*a*) Ale, Beer, Porter, Cider and other fermented Liquors	6,72,356	...	176	39,891	455	...	...	768	...	...	...	41,290	4
(*b*) Spirits and Liquers	1,12,85,840	...	15,304	1,19,186	39,437	...	...	13,476	...	...	...	1,87,403	5
(*c*) Wines	5,55,748	...	79	6,721	2,252	...	...	31	...	...	...	9,083	6
Opium	6,046	...	22	38	...	...	...	...	...	...	...	60	7
Petroleum	45,19,141	...	20,503	42,395	6,530	...	...	683	...	...	...	70,111	8
Silver :													
(*a*) Silver Bullion and Coin	15,01,194	...	123	1,78,252	4,432	...	...	...	...	...	...	1,82,807	9
(*b*) Silver Manufactures	3,92,204	...	46,891	1,977	28	...	...	12	...	...	...	48,908	10
Sugar	1,30,05,428	...	6,714	3,88,260	32,709	...	...	35	...	...	...	4,27,718	11
Tobacco	46,01,391	...	3,626	20,566	55,075	...	...	743	...	...	...	80,010	12
Duty at 2½ per cent.													
Machinery	10,65,982	...	1,385	10,975	6,394	...	...	2,925	...	...	...	21,679	13
Metals—Iron and Steel	18,47,847	...	2,407	5,771	3,340	...	...	785	...	...	...	12,303	14
Railway plant and Rolling Stock	3,65,794	...	117	266	305	...	...	...	...	...	...	688	15
Other Articles	3,87,991	...	2	701	1,083	...	...	281	...	...	...	2,067	16
Duty at 7½ per cent.													
Articles of Food and Drink (excluding Sugar and Vinegar	52,00,338	...	19,433	2,31,673	7,867	...	...	2,190	...	...	...	2,61,163	17
Raw Materials and Articles mainly Unmanufactured	38,55,706	...	622	1,28,179	17,851	...	...	8,721	...	...	...	1,55,373	18

Articles wholly or mainly Manufactured :—													
(*a*) Cutlery, hardware, implements and instruments	40,70,085	...	7,172	19,415	17,127	...	...	3,038	...	...	...	46,752	19
(*b*) Metals, other than iron and steel	11,62,994	...	2,454	25,489	21,728	...	...	1,082	...	...	...	50,753	20
(*c*) Yarn and textile fabrics (other than cotton manufacture)	61,63,880	...	552	78,467	8,206	...	...	2,716	...	...	...	89,941	21
(*d*) All other Articles wholly or mainly manufactured	1,69,73,753	...	11,666	2,90,347	50,056	...	...	9,518	...	...	...	3,61,587	22
Miscellaneous	27,18,858	...	10,908	70,746	2	...	...	2,532	...	...	...	84,188	23
Total Imports	9,90,22,740	...	2,11,856	20,23,046	5,17,168	...	...	1,02,670	...	...	...	28,54,740	24
Exports.													
Grain and Pulse :													
Jute—													
(*a*) Raw	59,04,714	...	...	...	2,42,152	...	...	...	...	...	...	2,42,152	25
(*b*) Manufactured	58,81,601	...	56	4,318	1,14,434	...	...	...	...	...	...	1,18,808	26
Rice	86,71,041	...	10,248	48,101	11,926	...	...	2,12,810	...	...	...	2,83,085	27
Tea	42,54,462	...	41,049	12,413	7,110	...	...	1	...	...	...	60,573	28
Total Exports	2,47,11,818	...	51,353	64,832	3,75,622	...	...	2,12,811	...	...	...	7,04,618	29
Miscellaneous	7,76,783	...	26	385	5,695	...	...	2,303	...	...	...	8,409	30
Total Sea Customs R	12,45,11,341	...	2,63,235	20,88,263	8,98,485	...	...	3,17,784	...	...	...	35,67,767	31
LAND CUSTOMS.													
Import Duty :													
On Cotton Goods	15,241	...	729	380	...	...	...	...	...	...	...	1,109	32
„ other Goods	4,60,860	...	2,819	11,016	...	...	...	...	...	...	...	13,835	33
Total Import Duty	4,76,101	...	3,548	11,396	...	...	...	...	...	...	...	14,944	34
Export Duty	79,099	...	...	2,597	...	...	...	...	...	...	...	2,597	35
Miscellaneous	3,177	...	...	97	...	...	...	...	...	...	...	97	36
Total Land Customs R	5,58,377	...	3,548	14,090	...	...	...	...	...	...	...	17,638	37
Excise Duty on Cotton Manufactures	44,61,448	...	2,238	73,603	...	...	...	...	...	5,182	...	81,023	38
Warehouse and Wharf Rents	28,107	...	14	...	200	...	...	...	...	...	...	214	39
Miscellaneous	3,28,455	...	5,647	37,315	...	...	...	1,416	...	...	...	44,378	40
GRAND TOTAL R	12,98,87,728	...	2,74,682	22,13,271	8,98,685	...	...	3,19,200	...	5,182	...	37,11,020	41

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1917—*concld.*

	Total Gross Receipts Brought forward.	Total Refunds and Drawbacks Brought forward.	Net Receipts.											No. of Items.
			India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Net Receipts.	
SEA CUSTOMS.														
Imports.	R	R	R	R	R	R	R	R	R	R	R	R	R	
Special Duties.														
Arms, Ammunitions and Military Stores	7,31,199	3,95,174	...	23,064	1,04,118	1,94,166	...	...	14,677	...	...	...	3,36,025	1
Coal, Coke and patent fuel	22,283	2,854	...	570	11,807	2,110	...	...	4,942	...	...	...	19,429	2
Cotton Manufactures	1,79,16,726	3,22,828	...	10,32,606	73,88,985	78,59,551	...	...	13,12,756	...	...	...	1,75,93,898	3
Liquors:														
(*a*) Ale, Beer, Porter, Cider and other fermented Liquors	6,72,356	41,290	...	38,524	3,22,348	1,45,114	...	...	1,25,080	...	...	...	6,31,066	4
(*b*) Spirits and Liqueurs	1,12,85,840	1,87,403	...	12,90,893	44,08,254	36,44,870	...	...	17,54,420	...	...	...	1,10,98,437	5
(*c*) Wines	5,55,748	9,083	...	68,445	2,50,297	1,72,407	...	...	55,516	...	...	...	5,46,665	6
Opium	6,046	60	...	966	2,364	2,438	...	...	218	...	...	...	5,986	7
Petroleum	45,19,141	70,111	...	9,39,729	18,62,163	16,24,537	...	...	22,601	...	...	...	44,49,030	8
Silver:														
(*a*) Silver Bullion and Coin	15,01,194	1,82,807	...	16,649	10,56,225	2,45,459	...	...	54	...	...	...	13,18,387	9
(*b*) Silver Manufactures	3,92,204	48,908	...	2,80,710	31,623	28,138	...	...	2,825	...	...	...	3,43,296	10
Sugar	1,30,05,428	4,27,718	...	5,43,040	60,96,020	55,74,573	...	...	3,64,077	...	...	...	1,25,77,710	11
Tobacco	46,01,391	80,010	...	3,42,600	16,55,933	15,06,175	...	...	10,16,673	...	...	...	45,21,381	12
Duty at 2½ per cent.														
Machinery	10,65,988	21,679	...	83,542	2,60,685	6,16,941	...	...	83,141	...	...	...	10,44,309	13
Metals—Iron and Steel	18,47,847	12,303	...	2,28,998	6,11,960	7,44,246	...	...	2,50,340	...	...	...	18,35,544	14
Railway plant and Rolling Stock	3,65,794	688	...	71,620	1,70,896	1,05,408	...	...	17,182	...	...	...	3,65,106	15
Other Articles	3,87,991	2,067	...	27,677	59,341	2,70,711	...	...	28,195	...	...	...	3,85,924	16
Duty at 7½ per cent.														
Articles of Food and Drink (excluding Sugar and Vinegar)	52,00,338	2,61,163	...	6,89,526	24,89,338	11,85,159	...	...	5,75,152	...	...	...	49,39,175	17
Raw Materials and Articles mainly Unmanufactured	38,55,706	1,55,373	...	2,01,222	21,27,460	11,45,553	...	...	2,26,098	...	...	...	37,00,333	18

Articles wholly or mainly Manufactured: —														
(*a*) Cutlery, hardware, implements and instruments	40,70,085	46,752	...	3,50,618	16,68,108	16,36,316	...	...	3,68,291	...	...	...	40,23,333	19
(*b*) Metals, other than iron and steel	11,62,994	50,753	...	1,41,874	4,13,988	4,88,582	...	...	67,797	...	...	...	11,12,241	20
(*c*) Yarn and textile fabrics (other than cotton Manufactures)	61,63,830	89,941	...	1,48,664	42,33,024	10,72,096	...	...	6,20,105	...	...	...	60,73,889	21
(*d*) All other Articles wholly or mainly manufactured	1,69,73,753	3,61,587	...	17,78,621	81,40,300	49,60,768	...	...	17,32,477	...	...	...	1,66,12,166	22
Miscellaneous	27,18,858	84,188	...	2,32,191	18,79,168	3,63,797	...	...	1,59,514	...	...	...	26,34,670	23
Total Imports	9,90,22,740	28,54,740	...	85,32,349	4,52,44,405	3,35,89,115	...	...	88,02,131	...	...	...	9,61,68,000	24
Exports.														
Grain and Pulse:														
Jute—														
(*a*) Raw	59,04,714	2,42,152	...	15	9,337	56,53,208	...	...	2	...	...	...	56,62,562	25
(*b*) Manufactured	58,81,601	1,18,808	...	736	69,166	56,92,869	...	...	22	...	...	...	57,62,793	26
Rice	86,71,041	2,83,085	...	10,86,158	10,03,553	3,23,151	...	...	59,75,094	...	...	...	83,87,956	27
Tea	42,54,462	60,573	...	2,80,478	48,903	38,63,994	...	...	514	...	...	...	41,93,889	28
Total Exports	2,47,11,818	7,04,618	...	13,67,387	11,30,959	1,55,33,222	...	...	59,75,632	...	...	...	2,40,07,200	29
Miscellaneous	7,76,783	8,409	...	27,793	3,48,024	3,18,589	...	...	73,947	21	...	...	7,68,374	30
Total Sea Customs R	12,45,11,341	35,67,767	...	99,27,529	4,67,23,388	4,94,40,926	...	...	1,48,51,710	21	...	...	12,09,43,574	31
LAND CUSTOMS.														
Import Duty.														
On Cotton Goods	15,241	1,109	...	6,372	7,760	...	...	...	...	...	...	...	14,132	32
„ other Goods	4,60,860	13,835	...	1,99,927	2,47,098	...	...	...	...	...	...	...	4,47,025	33
Total Import Duty	4,76,101	14,944	...	2,06,299	2,54,858	...	...	...	...	...	...	...	4,61,157	34
Export Duty	79,099	2,597	...	26,554	49,948	...	...	...	...	...	...	...	76,502	35
Miscellaneous	3,177	97	...	...	3,080	...	...	...	...	...	...	...	3,080	36
Total Land Customs R	5,58,377	17,638	...	2,32,853	3,07,886	...	...	...	...	...	...	...	5,40,739	37
Excise Duty on Cotton Manufactures	44,61,448	81,023	27,186	2,84,805	34,64,633	70,529	2,22,093	22,895	...	...	2,88,284	...	43,80,425	38
Warehouse and Wharf Rents	28,107	214	...	14,232	4,045	8,715	...	...	901	...	...	...	27,893	39
Miscellaneous	3,28,455	44,378	...	51,474	1,27,459	...	...	...	1,03,717	1,427	...	...	2,84,077	40
GRAND TOTAL R	12,98,87,728	37,11,020	27,186	1,05,10,893	5,06,27,411	4,95,20,170	2,22,093	22,895	1,49,56,328	1,448	2,88,284	...	12,61,76,708	41

No. 21B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1917.

Charges at the Principal Ports of *Madras, Bombay, Calcutta, and Rangoon.*	Madras.	Bombay.	Bengal (Calcutta).	Burma (Rangoon).	Bihar and Orissa.	TOTAL.
	₹	₹	₹	₹	₹	₹
Commissioner and Assistant Commissioner (*a*)	...	47,513	...	...	...	47,513
Establishment and Contingencies of Commissioner	...	25,109	...	...	...	25,109
Collectors, Deputy and Assistant (*a*)	40,879	95,673	1,20,548	61,778	...	3,18,878
Office and Wharf Establishment (*a*)	73,398	3,43,404	2,27,403	1,58,801	...	7,98,006
Preventive Establishment (*a*)	33,960	2,01,353	4,94,654	1,63,462	...	8,93,429
Appraising Establishment (*a*)	34,852	1,79,740	1,29,348	40,952	...	3,84,892
Overtime Allowance	13,156	1,10,900	1,95,093	83,411	...	4,02,560
Contingent Charges	19,532	55,666	1,09,586	1,16,352	...	3,01,136
Add—Portion transferred from Salt (see page 42)	...	1,67,058	...	...	...	1,67,058
Total Charges at the Principal Ports.	2,15,777	12,26,416	12,76,632	6,19,756	...	33,38,581
Ditto at other Ports (*vide* details below).	2,14,957	3,34,157	59,306	1,00,540	14,907	7,23,867
TOTAL CHARGES IN INDIA	4,30,734	15,60,573	13,35,938	7,20,296	14,907	40,62,448
Total India converted into £ at ₹15=£1						£ 270,830
CHARGES IN ENGLAND:— Stores for India: Scales, cloth-testing machine, etc.						£ 334
Total Customs Charges						£ 271,164

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments. (*b*)	Contingent Charges.	TOTAL.
	₹	₹	₹	₹
Madras.				
Out ports	(*a*) 91,676	83,334	39,947	2,14,957
Bombay.				
Sind Division	(*a*) 51,574	2,64,220	18,363	3,34,157
Bengal.				
Chittagong	9,882	44,867	4,557	59,306
Burma.				
Akyab	(*a*) 7,938	16,489	2,103	26,530
Bassein	(*a*) 2,724	9,030	2,424	14,178
Bhamo	...	5,551	359	5,910
Kyauk-Phyu	...	1,159	38	1,197
Maungdaw	...	1,239	150	1,389
Mergui	...	7,510	1,561	9,071
Moulmein	(*a*) 7,872	19,336	3,428	30,636
Sandoway	...	300	18	318
Tavoy	...	7,699	1,185	8,884
Victoria Point	...	2,329	98	2,427
Total Burma	18,534	70,642	11,364	1,00,540
Bihar and Orissa.				
Balasore	(*a*) 3,825	3,871	1,074	8,770
Cuttack	...	4,050	641	4,691
Puri	...	1,365	81	1,446
Total Bihar and Orissa	3,825	9,286	1,796	14,907
Total Charges at other Ports	1,75,491	4,72,349	76,027	7,23,867

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 22.—ACCOUNT of INCOME TAX and of CHARGES for COLLECTION for the Year ended 31st March 1917.

REVENUE.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CIVIL DEPARTMENT:												
Income Tax:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Ordinary Collections	5,05,501	1,67,768	50,83,652	1,25,32,248	1,60,44,384	35,42,136	19,82,678	33,45,993	16,88,336	10,47,688	5,52,640	4,64,93,024
Deductions by Government from Salaries and Pensions	5,51,214	91,563	5,91,867	6,38,542	7,26,719	6,04,629	4,34,100	5,59,985	3,02,681	2,59,670	1,18,412	48,79,382
Deductions from Interest on Government Securities	11,61,308	1,077	1,75,942	7,86,693	48,838	96,265	35,583	8,971	16,825	6,198	1,643	23,39,343
Penalties	243	20	27,187	17,353	17,020	4,296	9,349	1,904	9,974	7,224	3,645	98,215
Recoveries from Surplus Profits of Railway Companies	1,79,893	...	1,31,396	89,455	8,640	...	...	88,328	75	...	1,942	4,99,729
Other items	186	19	389	20,277	9,827	...	146	437	3,526	35	...	34,842
TOTAL CIVIL DEPARTMENT	23,98,345	2,60,447	60,10,433	1,40,84,568	1,68,55,428	42,47,326	24,61,856	40,05,618	20,21,417	13,20,815	6,78,282	5,43,44,535
OTHER DEPARTMENTS:												
Income Tax:												
Deductions from Salaries and Pensions:—												
In Postal and Telegraph	2,46,909	...	...	...	...	...	...	...	...	...	...	2,46,909
„ Railways	4,64,461	...	...	...	...	...	...	...	...	...	...	4,64,461
„ Military	(a) 14,15,097	...	...	...	...	...	...	...	...	...	...	14,15,097
„ Marine	39,953	...	...	...	...	...	...	...	...	...	...	39,953
„ Military Works	83,543	...	...	...	...	...	...	...	...	...	...	83,543
TOTAL OTHER DEPARTMENTS	22,49,963	...	...	...	...	...	...	...	...	...	...	22,49,963
TOTAL INCOME TAX	46,48,308	2,60,447	60,10,433	1,40,84,568	1,68,55,428	42,47,326	24,61,856	40,05,618	20,21,417	13,20,815	6,78,282	5,65,94,498
Deduct—Refunds	*15,420*	*2,802*	*30,911*	*2,43,062*	*94,896*	*15,896*	*15,289*	*56,522*	*13,452*	*13,915*	*1,747*	*5,03,912*
NET REVENUE FROM INCOME TAX	46,32,888	2,57,645	59,79,522	1,38,41,506	1,67,60,532	42,31,430	24,46,567	39,49,096	20,07,965	13,06,900	6,76,535	5,60,90,586
												Total Income Tax in India ₹5,65,94,498 converted into £ at ₹15=£1 . . £	**3,772,967**
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF INCOME TAX	3,409	903	66,159	1,79,298	1,62,754	62	26,587	49,125	45,459	18,235	4,689	5,56,680
												Total Charges in India converted into £ at ₹15 =£1 . £	**37,112**

	₹
(a) 1st Peshawar Division	1,13,624
2nd Rawalpindi „	1,59,162
3rd Lahore „	2,27,138
4th Quetta „	1,13,006
5th Mhow „	84,780
6th Poona „	1,61,187
Carried over	8,58,897

	₹
Brought forward	8,58,897
7th Meerut Division	1,04,962
8th Lucknow „	1,08 077
9th Secunderabad „	1,11,729
Burma „	55,782
Supply Circle	1,57,446
Central War Accounts	18,204
TOTAL	14,15,097

No. 23.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.												
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Timber	6,82,358	585	3,56,244	14,72,647	2,471	6,11,126	1,62,187	25,36,288	1,491	60,339	1,40,192	60,25,928
Firewood and Charcoal	47,166	23,341	63,570	2,59,412	378	1,20,721	1,74,671	1,93,497	542	17,807	...	9,01,105
Bamboos	101	...	6,649	1,170	...	686	2,879	...	6,573	6,329	...	24,387
Sandal Wood	3,52,523	...	3,69,999	41,405	...	11	....	...	...	8	...	7,63,946
Grass and other minor Produce	3,335	62	34,520	92,276	12,708	5,37,462	3,34,905	1,852	7	10,977	2,729	10,30,833
	10,85,483	23,988	8,30,982	18,66,910	15,557	12,70,006	6,74,642	27,31,637	8,613	95,460	1,42,921	87,46,199
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:												
Timber	38,331	1,78,403	2,99,112	22,66,866	7,33,634	26,61,519	5,40,461	81,38,252	3,40,041	7,44,744	3,88,380	1,63,29,743
Firewood and Charcoal	17,002	11,357	8,17,899	4,13,458	2,13,822	3,03,565	40,479	2,61,517	41,569	2,60,370	16,930	23,97,968
Bamboos	2,139	...	3,10,933	1,01,557	69,229	2,17,608	15,360	2,77,342	19,085	2,49,808	19,881	12,82,942
Grazing and Fodder Grass	7,416	11,205	7,08,057	4,92,879	27,116	1,58,269	1,95,406	11,568	8,538	15,09,027	2,16,099	33,45,580
Other minor Produce	23,924	522	9,18,184	1,89,982	1,91,132	2,86,763	10,712	3,36,792	70,150	2,43,789	1,12,039	23,83,989
Commutation Fees	665	...	1,018	...	7,280	...	...	...	15,039	58,987	30,480	1,13,469
Other items	697	...	1,38,077	...	11,690	...	...	...	9,292	...	80,650	2,40,406
	90,174	2,01,487	31,93,280	34,64,742	12,53,903	36,27,724	8,02,418	90,25,471	5,03,714	30,66,725	8,64,459	2,60,94,097
DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE	61	703	15,651	4,237	10,906	7,356	34,555	2,25,960	...	1,548	22,507	3,23,484
REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:												
Duty on Foreign Timber and other Forest Produce	...	...	...	8,473	...	21,221	...	1,64,691	...	...	33,550	2,27,935
Revenue from shared and private Forests	5,929	3,053	...	604	...	...	2,598	...	...	3,129	7,356	22,669
	5,929	3,053	...	9,077	...	21,221	2,598	1,64,691	...	3,129	40,906	2,50,604
MISCELLANEOUS:												
Fines and Forfeitures	231	1,068	2,11,282	21,321	5,940	27,943	3,362	9,340	222	4,739	281	2,85,729
Refunds	610	571	...	1,865	320	2,146	972	17,349	6,574	3,073	1,117	34,597
Other Sources	26,831	10,115	3,44,931	1,51,025	52,153	84,536	1,69,253	2,05,083	9,958	1,96,904	76,431	13,27,220
	27,672	11,754	5,56,213	1,74,211	58,413	1,14,625	1,73,587	2,31,772	16,754	2,04,716	77,829	16,47,546
TOTAL FOREST REVENUE ₹	12,09,319	2,40,985	45,96,126	55,19,177	13,38,779	50,40,932	16,87,800	1,23,79,531	5,29,081	33,71,578	11,48,622	3,70,61,930
EXPENDITURE.										Total India converted into £ at ₹15=£1	£	2,470,795
GENERAL DIRECTION.												
Salary of the Inspector General, Assistant Inspector General and Chief Conservator of Forests	51,275	...	...	...	...	25,954	...	43,750	...	25,800	...	1,46,779
Establishment, Contingencies, etc.	43,254	...	...	...	...	32,683	...	25,591	...	14,646	...	1,16,174
TOTAL GENERAL DIRECTION ₹	94,529	...	...	...	...	58,637	...	69,341	...	40,446	...	2,62,953

A.—Conservancy and Works.												
Timber and other Produce removed from the Forests by Government Agency	2,88,229	18,830	1,46,382	7,58,009	8,285	10,01,866	2,47,149	13,22,756	4,035	20,941	79,283	38,90,765
Timber and other Produce removed from the Forests by Consumers or Purchasers	676	860	1,11,693	47,692	1,10,200	56,758	5,839	1,67,341	13,685	1,44,763	31,008	6,90,515
Drift and Waif Wood and Confiscated Forest Produce	2	203	2,029	153	1,307	1,467	9,398	91,195	1	8	942	1,06,705
Revenue from Forests not managed by Government	162	...	...	8	...	5,400	...	291	...	...	714	6,575
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	27,866	20,770	36,469	...	1,47,238	53,218	...	72,457	...	24,938	3,82,956
Live Stock, Stores, Tools and Plant	1,04,581	802	1,13,111	12,937	10,679	99,641	19,518	1,60,454	3,855	26,951	30,021	5,82,550
Communications and Buildings	44,195	5,880	2,71,399	1,37,146	64,548	1,76,084	43,626	2,23,041	70,686	1,58,198	67,623	12,62,426
Organization, Improvement, and Extension of Forests	95,176	2,487	4,69,205	1,33,482	46,659	2,79,611	93,950	3,15,969	31,879	1,78,802	18,985	16,66,205
Miscellaneous	32,317	1,831	18,793	51,865	8,315	31,468	6,515	41,428	2,640	24,093	11,595	2,30,860
Total Conservancy and Works . R	5,60,338	58,759	11,53,382	11,77,761	2,49,993	17,99,533	4,79,213	23,22,475	1,99,238	5,53,756	2,65,109	88,19,557
B.—Establishments.												
I.—Salaries.												
Pay of Conservators	22,800	...	81,240	61,200	18,043	54,811	20,400	83,888	22,800	58,653	44,381	4,68,216
Pay of Superior Officers	1,79,711	14,726	(b) 4,23,924	3,47,965	1,17,784	2,39,170	1,04,769	7,12,126	85,366	2,78,981	85,810	25,90,332
Subordinate Forest and Depôt Establishments	63,902	24,985	5,05,974	5,57,497	97,206	2,36,337	1,57,092	7,12,365	67,237	4,46,579	1,19,871	29,89,045
Office Establishments	49,256	5,697	2,33,538	1,73,424	34,952	1,20,520	52,538	3,62,505	26,816	1,58,416	40,421	12,58,083
Deputation and Special Allowances	50,117	732	...	42,386	26,989	15,069	12,241	1,72,159	6,221	20,418	27,126	3,73,458
Compensation for dearness of provision	1,816	910	34,053	24	4,405	13,483	3,607	...	3,309	48	12,664	74,319
	3,67,602	47,050	12,78,729	11,82,496	2,99,379	6,79,390	3,50,647	20,43,043	2,11,749	9,63,095	3,30,273	77,53,453
II.—Travelling Allowances.												
Conservators	1,946	...	2,67,303	8,237	4,210	6,542	2,490	8,212	1,903	6,273	3,942	3,11,058
Superior Officers	30,186	3,336	...	61,469	26,449	52,116	27,026	1,34,500	15,389	34,944	19,202	4,04,617
Subordinate Forest and Depôt Establishments	11,346	3,906	...	(a) 58,565	22,452	36,573	31,644	1,76,572	9,753	68,036	31,714	4,50,561
Office Establishments	4,810	387	...	21,078	2,896	16,159	7,702	36,277	1,146	13,025	3,239	1,06,719
	48,288	7,629	2,67,303	1,49,349	56,007	1,11,390	68,862	3,55,561	28,191	1,22,278	58,097	12,72,955
III.—Contingencies.												
Stationery	271	61	...	6,343	456	3,778	745	1,533	81	1,875	264	15,407
Carriage of Tents and Records	5,441	1,242	...	8,073	2,377	34,937	8,094	55,271	2,641	30,561	2,134	1,50,771
Rents, Rates, and Taxes	1,792	919	7,033	9,599	1,444	6,017	4,048	12,596	372	2,725	1,925	48,470
Pay of Police Guards	...	...	...	...	...	2,527	...	...	...	...	...	2,527
Service Postage and Telegrams	3,491	720	31,604	19,077	3,356	11,027	8,146	16,504	2,066	15,625	6,732	1,18,348
Sundries	17,108	1,690	1,04,627	11,984	6,637	28,679	14,907	60,264	3,634	38,414	11,499	2,99,443
	28,103	4,632	1,43,264	55,076	14,270	86,965	35,940	1,46,168	8,794	89,200	22,554	6,34,966
Total Establishments . R	4,43,993	59,311	16,89,296	13,86,921	3,69,656	8,77,745	4,55,449	25,44,772	2,48,734	11,74,573	4,10,924	96,61,374
Total Expenditure in India R	10,98,360	1,18,070	28,42,678	25,64,682	6,19,649	27,35,915	9,34,662	49,36,588	4,47,972	17,68,775	6,76,033	1,87,43,884
Charges in England												
Miscellaneous expenditure												870
Stores for India: Steam boiler, etc.												1,303
Total Charges in England £												2,173
Total Forest Expenditure £												1,251,765
Total India converted into £ at R15 = £ 1 £												1,249,592

(a) Includes R1,643 and R876 on account of Forest School and Plague allowances, respectively.

(b) Includes Exchange Compensation allowances.

No. 24.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1917.

		India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
RECEIPTS.													
Fees for Registering Documents		35,730	36,453	20,51,178	8,06,286	19,81,536	5,68,197	2,83,162	2,45,798	6,35,280	3,79,033	93,853	71,16,506
Fees for copies of Registered Documents		7,092	7,847	62,879	22,836	77,763	37,771	68,055	785	18,529	13,867	6,776	3,24,200
Miscellaneous		3,697	5,007	3,56,103	8,335	89,628	1,25,373	20,272	2,171	27,100	28,003	2,333	6,68,022
TOTAL REGISTRATION RECEIPTS	₹	46,519	49,307	24,70,160	8,37,457	21,48,927	7,31,341	3,71,489	2,48,754	6,80,909	4,20,903	1,02,962	81,08,728
Deduct—Refunds		*18*	*35*	*4,484*	*3,048*	*2,273*	*324*	*123*	*11*	*498*	*96*	*449*	*11,359*
NET RECEIPTS under REGISTRATION	₹	46,501	49,272	24,65,676	8,34,409	21,46,654	7,31,017	3,71,366	2,48,743	6,80,411	4,20,807	1,02,513	80,97,369
												Total India ₹81,08,728 converted into £ at ₹15=£1	**£ 540,581**
CHARGES.													
Superintendence		...	...	53,565	20,526	78,883	16,688	...	...	18,887	16,717	...	2,05,266
District Charges		16,221	12,066	12,58,674	3,51,178	10,55,887	2,86,183	1,24,082	1,08,007	3,60,114	1,10,837	67,906	37,51,155
TOTAL CHARGES under REGISTRATION	₹	16,221	12,066	13,12,239	3,71,704	11,34,770	3,02,871	1,24,082	1,08,007	3,79,001	1,27,554	67,906	39,56,421
												Total India converted into £ at ₹15=£1	**£ 263,761**

No. 25.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1917.

	₹	₹	₹
INDIA, GENERAL.			
Tribute from Ajehgarh	7,014		
„ Amjeerah	16,510		
„ Banswara	26,250		
„ Bundi	1,20,000		
„ Behut	1,400		
„ Chirkhari	5,722		
„ Doongurpur	17,500		
„ Holkar	5,945		
„ Jodhpur	98,000		
„ Jaipur	4,00,000		
„ Jhalawar	25,675		
„ Kotah	2,34,720		
„ Kelcheepur	11,134		
„ Lawa	225		
„ Paldeo	242		
„ Punnah	9,955		
„ Rutlam	42,000		
„ Sailana	21,000		
„ Sirohi	6,881		
„ Shahpura	10,000		
„ Udaipur	2,00,000		
		12,60,173	
Contribution of Jodhpur towards cost of Erinpura Irregular Forces	1,15,000		
„ „ Kotah towards cost of Deolee Irregular Force	2,00,000		
„ „ Bhopal towards cost of Bhopal Levy	1,61,290		
„ „ Jowrah towards cost of United Malwa Contingent	1,37,127		
Contributions towards cost of Malwa Bheel Corps:	₹		
From Alirajpur	1,271		
„ Amjeerah	35,377		
„ Burwanee	...		
„ Dhar	6,602		
„ Dewas	28,475		
„ Jhabuah	2,292		
„ Jobat	290		
		74,307	
		6,87,724	
TOTAL INDIA, GENERAL			19,47,897
MADRAS.			
Tribute from Travancore		7,83,112	
Peshkash and Subsidy from Cochin		2,00,089	
„ „ Mysore		35,00,000	
„ „ Travancore		13,318	
TOTAL MADRAS			44,96,519
BOMBAY.			
Tribute from Kathiawar		7,31,373	
„ Various Petty States		83,286	
Contribution from Baroda State		4,06,198	
„ Jagirdars, Southern Mahratta Country		86,746	
Subsidy from Cutch		82,258	
		13,89,861	
Fees on Succession:			
Ratansing Ramsing of Khadal Taluka		4,149	
Chief of Akalkot State		225	
TOTAL BOMBAY			13,94,235
Carried over			78,38,651

No. 25.—DETAILED ACCOUNT of Tributes and Contributions from Native States for the Year ended 31st March 1917—*concld.*

		R	R
	Brought forward .	...	78,38,651
BENGAL.			
Tribute from Cooch Behar		67,701	
	TOTAL BENGAL .		67,701
UNITED PROVINCES OF AGRA AND OUDH.			
Tribute from Benares		1,90,000	
Kapurthala (Bahraich)		1,31,000	
	TOTAL UNITED PROVINCES OF AGRA AND OUDH .		3,21,000
PUNJAB.			
Tribute from Chamba		2,225	
„ Mandi		1,00,000	
„ Sukeith		11,000	
„ Various Petty States		33,228	
	TOTAL PUNJAB .		1,46,453
BURMA.			
Tribute from Shan States		4,27,599	
„ Momeik States		20,000	
„ Other States		500	
	TOTAL BURMA .		4,48,099
BIHAR AND ORISSA.			
Tributes from various Petty States		85,499	
	TOTAL BIHAR AND ORISSA .		85,499
CENTRAL PROVINCES AND BERAR.			
Tribute from Kawardha State		30,000	
„ Sakti „		1,500	
„ Nandgaon „		80,000	
„ Chuikhadan „		12,000	
„ Khairagarh „		80,000	
„ Bastar „		10,000	
„ Changbhakur „		387	
„ Raigarh „		5,500	
„ Udaipur „		800	
„ Sirguja „		2,500	
„ Korea „		500	
„ Jashpur „		1,250	
„ Sarangarh „		4,500	
	TOTAL CENTRAL PROVINCES AND BERAR .		2,28,937
ASSAM.			
Tribute from Manipur		50,000	
„ Ramrai		100	
	TOTAL ASSAM .		50,100
	TOTAL TRIBUTES, ETC. .		91,86,440
	Total India converted into £ at R15= £1 . £		**612,429**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-1917.

Section B.—Interest.

Revenue £1,136,504. Expenditure £1,174,864.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					£	£
Interest . . .	26	Receipts	61	...	1,136,504	
Interest on Debt, other than that charged to Railways and Irrigation Works . .	27	Expenditure	63	...		452,118
Interest on other Obligations . . .	28	Expenditure	67	...		722,746
				Total .	1,136,504	1,174,864

No. 26.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1917.

SOURCES OF INTEREST.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 90, page 333	4,05,670	36,462	6,74,115	11,55,265	11,50,155	...	...	...	...	...	...	34,21,667
Provincial Loans and Advances set forth in Account No. 90A, page 349	...	...	4,74,693	11,64,743	6,23,114	17,62,847	2,77,185	1,64,513	1,71,089	2,74,932	58,404	49,71,520
Other Advances	654	...	...	...	...	...	...	...	...	...	...	654
Total Interest on Loans and Advances .	4,06,324	36,462	11,48,808	23,20,008	17,73,269	17,62,847	2,77,185	1,64,513	1,71,089	2,74,932	58,404	83,93,841
Investments.												
Securities held by the Paper Currency Department, *vide* Account No. 32C, page 89 . . .	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	1,435	...	7,854	97,973	12,280	15,373	...	...	3,172	...	489	1,38,576
Total Interest on Investments .	34,71,855	...	7,854	97,973	12,280	15,373	...	...	3,172	...	489	36,08,996
Arrears due to the Government.												
Of Land Revenue	...	...	28,875	411	1,506	...	...	...	1,850	...	...	32,642
Of other Revenue	...	...	10,978	3,934	1,019	...	16	...	303	...	...	16,250

Public Works Cess	...	...	...	...	10,460	...	...	...	...	...	...	10,460
Of Balances due for Purchase Money of Waste Lands	...	...	...	8,279	...	...	2,53,040	...	...	...	...	2,61,319
Total Interest on Arrears due to Government	...	...	39,853	12,624	12,985	...	2,53,056	...	2,153	...	...	3,20,671
Sundry Accounts.												
Percentage from Subscribers to Service Funds on Foreign Service	885	...	...	554	...	...	...	...	...	...	...	1,439
Interest on Overdrawn Capital of Railway Companies	5,67,643	...	...	...	...	...	...	...	...	...	...	5,67,643
Interest on advances to Railway Companies charged to Capital	9,553	...	...	...	...	...	...	...	...	...	...	9,553
Sundry Items	1	...	1,142	9,112	3,188	153	7	...	1,489	1,458	...	16,550
Total Sundry Accounts	5,78,082	...	1,142	9,666	3,188	153	7	...	1,489	1,458	...	5,95,185
TOTAL RECEIPTS IN INDIA . R	44,56,261	36,462	11,97,657	24,40,271	18,01,722	17,78,373	5,30,248	1,64,513	1,77,903	2,76,390	58,893	1,29,18,693

Total India converted into £ at R15=£		£	861,246
RECEIPTS IN ENGLAND:			
Interest realized from Investment of Cash Balance		213,929	
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government		24,591	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland		289	
Discount Sinking Fund:			
Proceeds of sale of £34,393-18*s.*-8*d.* Exchequer 5 per cent. Bonds. (1920)	34,415		
Interest on War Loan 4½ per cent. Stock	1,518		
Interest on Exchequer 5 per cent. Bonds (1920)	444	36,377	
Paper Currency Reserve Investment:			
Interest on 2½ per cent. Consolidated Stock	78,211		
Discount on British Treasury Bills	320,941		
	399,152		
Less—Amount transferred to Paper Currency Reserve. Depreciation Fund under "Deposits and Advances (See Account No. 11, page 26)	*399,080*	72	275,258
TOTAL INTEREST RECEIPTS . £			1,136,504

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1917.

	Amount of Loan, 31st March 1917.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
RUPEE DEBT.				
Loan bearing interest at 5½ per cent.:	₹	₹	₹	₹
Interest on 5½ per cent. War Bonds 1920	2,64,87,195	...	14,031	
Do. do. do. 1922	2,26,80,060	...	2,767	
				16,798
Loan bearing interest at 5 per cent.:				
Interest on 5 per cent. War Loan 1929—47	1,10,51,523	...	1,505	
				1,505
Loan bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	
				4,50,000
Loan bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	1,10,00,000	4,40,000	4,01,867	
Terminable loan of 1915-16	4,99,86,000	19,99,440	19,69,103	
Conversion Loan of 1916-17	13,39,68,000	53,58,720	5,87,208	
				37,46,178
Loans bearing interest at 3½ per cent.:				
Transfer of 1842-43	21,99,48,300	76,98,190	78,35,228	
Loan of 1854-55	32,74,09,900	1,14,59,346	1,18,16,924	
Transfer Loan of 1865	36,73,68,550	1,28,57,899	1,35,16,105	
Loan of 1879	3,74,61,000	13,11,135	13,28,818	
Loan of 1900-1901	36,80,26,200	1,28,80,917	1,37,27,644	
				4,82,24,719
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	7,26,69,400	21,80,082	22,73,406	
				22,73,406
Paid in India on Loans in course of Discharge:				
5 per cent. Transfer Loan of 1872			25	
5 per cent. Loan of 1875			75	
4 per cent. Loan of 1835-36			40	
4 per cent. Loan of 1842-43			29	
4 per cent. Loan of 1854 55			1,380	
4 per cent. Transfer Loan of 1st May 1865			641	
4 per cent. Raj. Malwa Railway, Cawnpore-Achneyra Section			473	
				2,663
Miscellaneous—				
Interest on Temporary Loans			18,80,219	
Discount on Loans—				
Commission to Bankers, etc., in connection with the 4 p. c. Conversion Loan of 1916-17, etc.			75,884	
			19,56,103	
Deduct—Recredit of Interest paid on G. P. Notes held by Post Office as Permanent Advance			*4,177*	19,51,926
TOTAL INTEREST ON RUPEE DEBT IN INDIA			₹	5,66,67,195
Total India converted into £ at ₹15=£1			**£**	3,777,813
Carried over			£	3,777,813

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1917—*contd.*

	Amount of Loan, 31st March 1917.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
		Brought forward .		3,777,813
STERLING DEBT.				
India 3½ per cent. Stock	90,728,391	3,175,493	3,184,235	
India 3 per cent. Stock	65,800,496	1,974,015	1,976,562	
India 2½ per cent. Stock	11,689,987	292,250	292,228	
India Bonds	1,000,000	...	52,500	
Temporary Loan from the Gold Standard Reserve . . .	...	...	23,890	
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	1,435,650	64,604	64,604	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	348,666	13,946	13,947	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	2,701,450	108,058	108,058	
			5,735,149	
Discount Sinking Fund			(a)111,683	
		TOTAL INTEREST ON STERLING DEBT . £		5,846,832
		GRAND TOTAL . £		(b)9,624,645

(a) Includes £105,103 charged to "Interest on Ordinary Debt" and £6,580 charged to "State Railways—Interest on Debt."
(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

NOTE.—The charges for Interest in India are shown in the accounts of "India, General," with the exception of (1) Interest charged to Irrigation, and (2) amount charged to Provincial Governments in respect of Provincial Advance and Loan Accounts.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General . . .		—3,01,04,377	19,51,926	—2,81,52,451	(c) 6,20,88,181	—18,08,785	6,02,79,396
North-West Frontier Province		...	...	...		8,39,172	8,39,172
Madras		3,28,482	...	3,28,482		28,95,522	28,95,522
Bombay		6,47,744	...	6,47,744		25,13,564	25,13,564
Bengal		5,01,745	...	5,01,745		3,57,987	3,57,987
United Provinces of Agra and Oudh		11,48,619	...	11,48,619		38,56,039	38,56,039
Punjab		1,94,291	...	1,94,291		70,03,847	70,03,847
Burma		1,14,457	...	1,14,457		8,81,550	8,81,550
Bihar and Orissa . . .		1,12,863	...	1,12,863		19,37,762	19,37,762
Central Provinces and Berar .		1,77,075	...	1,77,075		8,62,630	8,62,630
Assam		1,16,901	...	1,16,901		...	...
Total India . R		—2,67,62,200	19,51,926	—2,48,10,274	6,20,88,181	1,93,89,288	8,14,77,469
Ditto converted into £ at R15=£1 . £		—1,784,147	130,128	—1,654,019	4,139,212	1,292,620	5,431,832
England . . . £	2,001,034	...	105,103	2,106,137	(d)3,620,110	(e)120,585	3,740,695
TOTAL . £	2,001,034	—1,784,147	235,231	452,118	7,759,322	1,413,205	9,172,527
				TOTAL £9,624,645			

(c) Includes R9,41,736 on account of Interest on Specific Debt and R2,58,325 on account of Interest chargeable against Companies on Advances (*vide* footnote (*b*) to Account No. 53 A, page 142).
(d) Includes £1,793,336 interest at 3·2277 per cent. on a sum of £55,560,788 taken as Capital Outlay in England to 31st March 1917 on State Railways, and £81,250 on account of Interest chargeable against Companies on Advances.
(e) Represents Interest at 3·2277 per cent. on £3,735,962 taken as Capital Outlay in England to 31st March 1917 on Irrigation.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1917 in continuation of the Account of the PUBLIC DEBT (Account No. 27).

INDIA, GENERAL.	Amount, 1st April 1916.	Amount, 31st March 1917.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(*a*)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(*a*)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	17,150
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	2,101
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	...
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on Account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	18,584
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
Service Funds.				
Uncovenanted Service Family Pension Fund	1,40,33,483	1,38,07,894	6 and 3½	8,50,693
Bengal and Madras Service Family Pension Fund	5,02,899	5,66,669	4	19,369
Indian Military Widows' and Orphans' Fund	3,465	30,671	4	616
Savings Banks.				
Bank Accounts.				
Post Office Savings Bank Deposits	15,32,13,984	16,59,58,900	3 and 3¼	45,47,319
State Railway Provident Institutions (Civil)	1,16,046	1,34,654	3 and 3¼	6,077
Do. do. (Departmental)	3,43,08,388	3,67,92,849	3 and 3¼	13,31,753
Financial Department Provident Fund	92,658	1,04,111	4	3,862
Civil Engineers' Provident Fund (Civil)	11,208	12,422	4	464
Do do. (Departmental)	4,53,954	4,21,700	4	15,699
Forest Officers' Provident Fund	4,89,215	5,44,254	4	20,465
Police Officers' Provident Fund	30,278	31,838	4	1,199
Northern India Salt Revenue Department Provident Fund	3,722	1,619	4	147
Civil Veterinary Department Provident Fund	82,110	92,802	4	3,445
General Provident Fund (Civil)	50,03,311	58,24,595	4	2,06,616
Do. do. (Departmental)	54,76,203	64,13,777	4	2,39,030
Other Miscellaneous Provident Fund (Civil)	73,832	71,047	4	3,406
Do. do. (Departmental)	4,372	8,007	4	231
Cemetery Endowment Fund	26,249	27,210	3 and 3¼	949
Special Accounts.				
Postal Insurance and Life Annuity Fund	1,23,18,326	1,33,30,441	3½	4,42,190
General Family Pension Fund	45,260	44,918	3 and 3¼	1,373
Hindu Family Annuity Fund	22,255	24,071	3 and 3¼	1,057
Bengal Christian Family Pension Fund	4,393	3,806	3 and 3¼	170
Miscellaneous.				
Post Office Guarantee Fund	3,23,662	2,65,697	4	11,714
Telegraph Fine Fund	3,878	3,648	3 and 3½	110
Interest on unexpended Capital deposited by Railway Companies with the Secretary of State	1,88,99,280	1,69,43,400	3½	7,50,809
Interest on Miscellaneous Accounts	...	...	...	12
Refunds	...	...	...	17
TOTAL	24,70,99,498	26,30,18,067		85,02,667
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	5,778	5,883	3 and 3¼	201
Refunds	...	...	...	5
TOTAL	5,778	5,883		206
Carried over ₹	24,71,05,276	26,30,23,950		85,02,873

(*a*) Shown under United Provinces of Agra and Oudh.

No. 28.—ACCOUNT showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1917, etc.—*contd.*

	Amount, 1st April 1916.	Amount, 31st March 1917.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward	24,71,05,276	26,30,23,950		85,02,873
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	1,260	...	5	168
Service Funds.				
Military Assistant Surgeons' Fund	3,51,938	3,50,060	4	14,349
Savings Banks.				
Forest Officers' Provident Fund	74,580	48,102	4	2,170
Police Officers' Provident Fund	86,604	83,389	4	3,000
General Provident Fund	44,84,853	52,94,209	4	1,92,024
Cemetery Endowment Fund	23,115	27,136	3 and 3½	936
Civil Engineers' Provident Fund	1,67,147	1,87,641	4	6,939
Other Miscellaneous do.	31,724	37,551	4	1,591
Miscellaneous.				
Miscellaneous Accounts	...	...	...	119
Refunds	...	...	...	902
TOTAL	52,21,221	60,28,088		2,22,248
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	47,424
Educational Funds	9,11,548	9,11,548	6 and 5	13,203
Charitable Funds				32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows Branch)	32,01,404	32,58,579	6, 4 and 3½	1,71,142
Savings Banks.				
Bank Accounts.				
State Railway Provident Institutions	16,259	15,986	3 and 3½	585
Forest Officers' Provident Fund	2,097	2,463	4	90
Police Officers' Provident Fund	19,185	21,693	4	810
General Provident Fund	51,33,539	57,84,165	4	2,15,206
Cemetery Endowment Fund	73,764	75,201	3 and 3½	2,627
Civil Engineers' Provident Fund	65,696	60,500	4	2,358
Other Miscellaneous Provident Fund	40,634	51,226	4	1,760
Special Accounts.				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	26,694	28,290	3 and 3½	831
Miscellaneous.				
Local Fund Pension Fund	54,334	35,520	3 and 3½	1,699
Refunds	...	...	...	29,755
TOTAL	95,45,154	1,02,45,171		5,19,640
BENGAL.				
Savings Banks.				
Civil Engineers' Provident Fund	1,62,697	1,80,502	4	6,756
Police Officers' Provident Fund	43,000	35,250	4	1,387
General Provident Fund	41,07,625	48,06,210	4	1,74,967
Cemetery Endowment Fund	37,770	38,842	3 and 3½	1,301
Other Miscellaneous Provident Fund	1,04,756	1,10,567	4	3,671
Miscellaneous.				
Miscellaneous Accounts	...	...		8,433
Refunds	...	...	...	677
TOTAL	44,55,848	51,71,371		1,97,192
Carried over	26,63,27,499	28,44,68,580		94,41,953

(a) Shown under United Provinces of Agra and Oudh.

No. 28—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1917, etc.—*contd.*

	Amount, 1st April 1916.	Amount, 31st March 1917.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward	26,63,27,499	28,44,68,580		94,41,953
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,45,92,576	1,45,00,540	6, 5 and 4	6,53,726
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(a)	(a)	(a)	2,400
Book Debt Loan on account of Madho Rao	(a)	(a)	(a)	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
Police Officers' Provident Fund	27,423	14,854	4	505
General Provident Fund	43,61,780	48,08,562	4	1,78,866
Cemetery Endowment Fund	94,237	98,827	3 and 3½	3,443
Civil Engineers' Provident Fund	80,926	19,073	4	919
Opium Department Provident Fund	7,281	4,782	4	180
Other Miscellaneous Provident Fund	22,509	30,266	4	947
TOTAL	1,93,86,732	1,97,66,904		8,75,706
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
Police Officers' Provident Fund	25,339	27,497	4	1,030
General Provident Fund	37,28,716	41,96,158	4	1,53,116
Cemetery Endowment Fund	49,445	51,955	3 and 3½	1,814
Civil Engineers' Provident Fund	1,50,159	1,70,257	4	6,314
Other Miscellaneous Provident Funds	46,486	47,482	4	1,810
TOTAL	40,10,145	45,03,349		1,64,584
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	1,11,394	1,18,133	4	4,482
General Provident Fund	26,60,034	29,77,212	4	1,10,915
Civil Engineers' Provident Fund	70,887	75,750	4	2,800
Cemetery Endowment Fund	21,965	22,535	3 and 3½	783
Other Miscellaneous Provident Fund	6,417	15,188	4	422
Miscellaneous.				
Refunds	...			30
TOTAL	28,70,697	32,08,818		1,19,432
BIHAR AND ORISSA.				
Savings Banks.				
Police Officers' Provident Fund	1,13,158	1,09,235	4	4,090
General Provident Fund	22,54,643	26,10,527	4	93,993
Civil Engineers' Provident Fund	1,90,725	2,24,962	4	8,375
Cemetery Endowment Fund	17,174	17,824	3 and 3½	606
Other Miscellaneous Provident Fund	16,131	32,867	4	1,027
Miscellaneous.				
Refunds	...			5
TOTAL	25,91,831	29,95,415		1,08,096
CENTRAL PROVINCES AND BERAR.				
Savings Banks.				
Civil Engineers' Provident Fund	67,790	72,725	4	2,830
Police Officers' Provident Fund	1,26,311	1,34,156	4	4,966
General Provident Fund	20,90,242	23,14,440	4	85,584
Cemetery Endowment Fund	14,513	15,108	3 and 3½	527
Other Miscellaneous Provident Fund	2,421	2,951	4	101
TOTAL	23,01,277	25,39,380		94,008
Carried over	29,74,88,181	31,74,82,446		1,08,03,779

(a) Shown under India, General.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1917, etc.—*concld.*

	Amount, 1st April 1916.	Amount, 31st March 1917.	Rate of Interest per cent.	Amount of Interest paid during the year.
	£	£	£	£
Brought forward .	29,74,88,181	31,74,82,446		1,08,03,779
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	33,957	37,100	3 and 3½	1,304
General Provident Fund	8,31,981	10,05,741	4	35,894
Cemetery Endowment Fund	5,790	5,890	3 and 3½	191
Civil Engineers' Provident Fund	4,510	...	4	...
Miscellaneous.				
Refunds	...			9
TOTAL .	8,76,238	10,48,731		37,398
GRAND TOTAL R	29,83,64,419	31,85,31,177		1,08,41,177
Grand Total of Interest converted into £ at R15 = £1 . £				722,746

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
SERVICE FUNDS.	£		£	£	£	£	£	£	£	£	£	£
Uncovenanted Service Funds . .	8,50,693	...	...	1,71,142	...	...	...	...	...	...	...	10,21,835
Bengal and Madras Service Family Pension Fund . .	19,369	...	...	...	...	...	...	...	...	...	...	19,369
Military Assistant Surgeons' Fund . .	...	...	14,349	...	...	...	...	...	...	...	...	14,349
Indian Military Widows Orphans' Fund .	618	...	...	...	...	...	...	...	...	...	...	616
TOTAL SERVICE FUNDS R	8,70,678	...	14,349	1,71,142	...	...	...	...	...	...	...	10,56,169
SAVINGS BANKS.												
Bank Accounts.												
Post Office Savings Bank . . .	45,47,319	...	...	...	...	...	...	...	...	...	...	45,47,319
State Railway Provident Institutions .	13,37,830	...	...	585	...	...	...	...	...	...	1,304	13,39,719
Financial Department Provident Fund .	3,862	...	...	...	...	...	...	...	...	...	...	3,862
Civil Engineers' Provident Fund . .	16,163	...	6,989	2,358	6,756	919	6,314	2,800	8,375	2,830	...	53,504
Forest Officers' Provident Fund . .	20,465	...	2,170	90	...	...	...	...	...	...	...	22,725
Police Officers' Provident Fund . .	1,199	...	3,000	810	1,387	505	1,030	4,482	4,090	4,966	...	21,469
Opium Department Provident Fund .	...	...	...	...	...	180	...	...	...	...	...	180
Northern India Salt Revenue Department Provident Fund .	147	...	...	...	...	...	...	...	...	...	...	147
Civil Veterinary Department Provident Fund . .	3,445	...	...	...	...	...	...	...	...	...	...	3,445
General Provident Fund	4,45,646	...	1,92,024	2,15,206	1,74,967	1,78,866	1,53,116	1,10,915	93,993	85,584	35,894	16,86,211
Other Miscellaneous Provident Funds .	3,637	...	1,591	1,760	3,671	947	1,810	422	1,027	101	...	14,966
Cemetery Endowment Fund . . .	949	201	936	2,627	1,301	3,443	1,814	783	606	527	191	13,378
Special Accounts.												
Postal Insurance and Life Annuity Fund	4,42,190	...	...	...	...	...	...	...	...	...	...	4,42,190
Other Special Accounts	2,600	...	...	2,530	...	...	...	...	...	...	...	5,130
TOTAL SAVINGS BANKS R	68,25,452	201	2,06,710	2,25,966	1,88,082	1,84,860	1,64,084	1,19,402	1,08,091	94,008	37,389	81,54,245

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-17.

Section C.—Posts and Telegraphs and Mint.

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Posts and Telegraphs . . .	29	Receipts	70	...	4,174,607	...
„ . . .	29	Expenditure	74	...	...	3,441,387
„ . . .	29A	Details of Indian Postal and Telegraph Postage and Message Revenue . .	75	3,189,812	...	...
„ . . .	29B	Details of the Miscellaneous Revenue of the Indian Postal and Telegraph Department .	75	760,053	...	...
„ . . .	29C	Details of Indo-European Telegraph Message Revenue	75	164,258	...	...
„ . . .	29D	Capital Cost of Indian Telegraph Lines .	76	201,015	...	...
„ . . .	29E	Outlay on Construction of Telegraph Lines .	79	116,374	...	...
„ . . .	29F	Details of Capital Cost of Indo-European Telegraph Lines	80	145,485	...	...
„ . . .	29G	Capital Cost of Working and Maintenance of Indo-European Telegraphs . . .	82	107,941	...	...
Mint	30	Receipts and Charges	83	...	689,866	167,411
„ . . .	31	Statement of Coinage Operations . .	84	...	...	...

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the Year ended 31st March 1917.

	Amount.	Amount.
	₹	₹
RECEIPTS.		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		
Postage and Message Revenue . . . . . (*Account No. 29A*)	4,78,47,180	
Miscellaneous Revenue . . . . . (*Account No. 29B*)	1,14,00,790	
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT .		5,92,47,970
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue . . . . . (*Account No. 29C*)	30,32,096	
Miscellaneous Revenue	18,478	
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT .		30,50,574
TOTAL RECEIPTS IN INDIA .		6,22,98,544
Ditto converted into £ at ₹15=£1 £.		4,153,236
RECEIPTS IN ENGLAND.	£	£
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		
Postal arrangement with the Lords of His Majesty's Treasury: further sum on account of the amount due under the Morley Award as applied to the whole of the Eastern Mail Service for the three years to the 31st January 1915	20,000	
Miscellaneous	14	
	20,014	
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue . . . . . (*Account No. 29C*)	—*37,882*	
Joint Purse Agreement—Net difference between receipts and payments and on account of Australasian Message Fund	69,740	
Miscellaneous Revenue—		
Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line .	150	
Miscellaneous	11	
	32,019	
	52,033	
Add—Payments in England taken in reduction of Receipts	—*30,662*	
TOTAL RECEIPTS IN ENGLAND .		21,371
TOTAL RECEIPTS, POSTAL AND TELEGRAPH DEPARTMENT .		4,174,607

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1917—*contd.*

CHARGES.	Amount.	Amount.
Indian Postal and Telegraph Department.	£	£
Control:		
Direction—		
Director-General, Chief Engineer, Deputy Directors-General, Assistant Directors-General and Personal Assistants to the Director-General, Assistant to Chief Engineer, Chief Electrician, Assistants to Electrician, Officer in Charge of Wireless Station, Personal Assistants to Deputy Directors-General, Deputy Superintendents (Technical and Traffic)	2,89,614	
Office Establishment	2,12,441	
Temporary Establishment	4,990	
Allowances	90,245	
Apparatus and Plant	535	
Supplies and Services	3,187	
Contingencies	26,604	
	6,27,616	
Circle Offices—Postal and Telegraph Traffic and Railway Mail Service—		
Postmasters-General, Deputy Postmasters-General, Inspector-General, Railway Mail Service and Sorting, Assistant Postmaster-General, Personal Assistants to Postmasters-General and Inspectors-General, Railway Mail Service, Superintendents of Post Offices, Assistant Superintendents attached to the Office of Inspectors-General and Inspectors attached to Offices of Postmasters-General and Inspectors-General	6,51,530	
Office Establishment	10,17,139	
Temporary Establishment	3,076	
Allowances	1,79,556	
Apparatus and Plant	112	
Supplies and Services	3,70,193	
Contingencies	2,14,736	
	24,36,342	
Circle Offices—Telegraph Engineering—		
Directors, Telegraph Engineering, Personal Assistant to Directors	95,777	
Office Establishment	30,542	
Temporary Establishment	480	
Allowances	12,619	
Apparatus and Plant	221	
Contingencies	2,536	
	1,42,175	
Suspense Accounts	*—3,295*	
Deduct:—		
Portion charged to Capital, Telegraph Lines and Buildings	*(a) 89,376*	
„ „ „ other Departments	*55*	
	89,431	
TOTAL CONTROL, Carried over		31,13,407

(*a*) See note (*a*), page 79.

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1917—*contd.*

	Amount.	Amount.
	R	R
Total Control, Brought forward		31,13,407
Office of Account and Audit:		
Accountant-General, Deputy and Assistant Accountants-General and Chief Superintendents	(a)1,49,881	
Office Establishment	10,89,822	
Temporary Establishment	6,576	
Allowances	31,032	
Supplies and Services	284	
Contingencies	60,642	
	13,38,237	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	*(b) 22,344*	
„ „ „ Postal Insurance Fund	*51,193*	
„ „ „ Other Departments	*13*	
Indo-European Telegraph share of Account Establishment	*13,860*	
	87,410	
TOTAL OFFICE OF ACCOUNT AND AUDIT		12,50,827
Presidency and District Offices—Traffic:		
Supervision, Postal and Telegraph Traffic and Railway Mail Service—		
Superintendents, Probationary Superintendents, Assistant Superintendents and Inspectors	9,93,338	
Office Establishment	3,05,662	
Temporary Establishment	355	
Allowances	4,76,757	
Supplies and Services	232	
Contingencies	60,443	
	18,36,787	
Post Office and sorting and other charges—		
Presidency Postmasters	36,565	
Postmasters and Establishments	1,47,64,226	
Experimental and Temporary Establishments	72,399	
Allowances	6,40,420	
Supplies and Services	2,53,064	
Contingencies	14,19,961	
	1,71,86,635	
Combined offices, Signalling —		
Office Establishment	12,00,652	
Temporary Establishment	6,301	
Allowances	1,09,540	
Contingencies	1,72,150	
	14,88,643	
Telegraph Signal Offices—		
Superintendents (Superior Traffic)	(a) 75,923	
Office Establishment	50,36,333	
Temporary Establishment	2,16,681	
Allowances	12,48,166	
Apparatus and Plant	4,45,154	
Contingencies	3,34,342	
Subsidy to Eastern Associated Cable Companies	70,000	
Gratuities and contribution	5,308	
	74,31,907	
Deduct— Portion charged to other Departments	*15,711*	
	74,16,196	
TOTAL PRESIDENCY AND DISTRICT OFFICES—TRAFFIC		2,79,28,261
Total Indian Postal and Telegraph Department, carried over		3,22,92,495

(a) Includes Exchange Compensation Allowance.
(b) See note (a), page 79.

No. 29—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1917—*contd.*

	Amount.	Amount.
	₹	₹
Total Indian Postal and Telegraph Department, Brought forward		3,22,92,495
Stores and Workshops Establishments:		
Superintendents and Assistant Superintendents	38,524	
Office Establishment	1,59,117	
Temporary Establishment	3,726	
Allowances	14,484	
Apparatus and Plant	7,388	
Contingencies	—*26,760*	
	1,96,479	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	(*a*) *35,206*	
„ „ other Departments	*53,974*	
Workshop outturn	(*b*) *61,601*	
	1,50,781	
TOTAL STORES AND WORKSHOPS ESTABLISHMENTS		45,698
Stationery and Printing		(*c*) 15,72,270
Conveyance of Mails:		
Subsidies for conveyance of Mails	22,86,231	
Road Establishment and charges	21,12,366	
Ferry and Boat Establishment and charges	30,380	
Gratuities to Masters of Ships	7,573	
Railway charges	27,66,911	
TOTAL CONVEYANCE OF MAILS		72,03,461
Maintenance of Telegraph Lines:		
Superintendents, and Assistant Superintendents	2,51,165	
Office Establishment	11,71,977	
Temporary Establishment	1,976	
Allowances	3,21,567	
Apparatus and Plant	1,218	
Contingencies	34,978	
Repairs to Lines	8,35,618	
„ to Radios	4,880	
„ to Buildings	270	
	26,23,649	
Deduct—		
Portion charged to Capital, Telegraph Lines and Buildings	(*d*) *1,11,720*	
„ „ „ other Departments	*8,278*	
	1,19,998	
TOTAL MAINTENANCE OF TELEGRAPH LINES		25,03,651
Miscellaneous		(*e*)10,47,817
Capital Outlay in connection with the Telegraph Service—		
Telegraph Lines (Account No. 29-D)	17,45,617	
Buildings („ „)	300	
Apparatus and Plant („ „)	3,15,844	
Stores and other Suspense Accounts	—*24,87,796*	
Total Capital Outlay		—*4,26,035*
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT, Carried over		4,42,39,357

(*a*) See note (*c*) page 79.
(*b*) Charged to Stores, Capital (item ₹5,26,770 in Account No. 29-D., page 76).
(*c*) Includes ₹3,94,463 representing cost of stationery, etc., supplied from Central Stores.
(*d*) See note (*a*) page 79.
(*e*) Includes ₹10,01,967 representing cost of postage stamps issued for Postal and Telegraph and Revenue purposes.

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1917—*contd.*

		Amount.	Amount.
		ℝ	ℝ
Total Indian Postal and Telegraph Department, Brought forward			4,42,39,357
INDO-EUROPEAN TELEGRAPH DEPARTMENT.			
CAPITAL :			
Telegraph Lines	(Account No. 29 F.)	19,50,241	
Buildings	(„ „)	35,462	
Apparatus and Plant	(„ „)	75,053	
Stores and other Suspense Accounts	(„ „)	*—10,47,375*	
		10,13,381	
REVENUE :			
General Charges	(Account No. 29 G.)	2,34,261	
Maintenance of Lines	(„ „)	1,28,191	
Maintenance of Cable	(„ „)	3,84,124	
Working and Maintenance of Signal Offices	(„ „)	8,41,034	
		15,87,610	
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT			26,00,991
TOTAL CHARGES IN INDIA			4,68,40,348
DITTO CONVERTED INTO £ at R15=£1		£	3,122,690
CHARGES IN ENGLAND.			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		£	
Payments under the Postal arrangement with the Lords of His Majesty's Treasury		59,863	
Absentee allowances		4,247	
Stores for India (Postal)		1,051	
		65,161	
CAPITAL OUTLAY IN CONNECTION WITH THE TELEGRAPH SERVICE :—			
Stores for India	(Account No. 29 D.)	204,171	
			269,332
INDO-EUROPEAN TELEGRAPH DEPARTMENT.			
CAPITAL :			
Stores		(*a*)77,426	
Second instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line.		500	
	(Account No. 29 F.)	77,926	
REVENUE :			
Expenses of Constantinople Office		125	
Absentee allowances		1,197	
Contingencies		779	
	(Account No. 29 G.)	2,101	
		80,027	
Add—Payments in England taken in reduction of Receipts		*—30,662*	49,365
TOTAL CHARGES IN ENGLAND			318,697
TOTAL CHARGES, POSTAL AND TELEGRAPH DEPARTMENT			3,441,387

(*a*) Includes £61-15*s.*-5*d.* portion of cost of Stores for Persian Gulf Radio Offices.

No. 29A.—DETAILED ACCOUNT of the POSTAGE and MESSAGE REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT.

	Amount.	Amount.
	℟	℟
Receipts:		
Postage realised in cash	12,90,409	
Gross sale of—		
Ordinary stamps	4,34,81,584	
Service stamps	62,89,107	
From other Postal and Telegraph Administrations	2,35,209	
State (bearing) Messages, etc.	48,55,644	
		5,61,51,953
Deduct:		
Refund of Postage realised in cash	*1,326*	
Payments to Indo-European Telegraph Department	*1,85,930*	
Net payments made by India in respect of correspondence and parcels exchanged between it and London	*—1,95,759*	
Net payments made by India in respect of correspondence and parcels exchanged between it and other Foreign and Colonial Administrations	*1,55,969*	
Payments to other Postal and Telegraph Administrations	*59,96,903*	
Civil Department share of ordinary stamps	*19,00,800*	
Refunds of overcharges and delivery charges	*2,59,604*	*83,04,773*
NET POSTAGE AND MESSAGE REVENUE		4,78,47,180
Ditto converted into £ at ℟15 = £1	£	**3,189,812**

No. 29B.—DETAILED ACCOUNT of the MISCELLANEOUS REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT.

	Amount.	Amount.
	℟	℟
Receipts on account of Money Orders and British Postal Orders	67,48,904	
Rent of Wires and Instruments leased to Railways and Canals	30.20,562	
Rent of Telephones	10,98,444	
Fees and other receipts	5,49,907	
	1,14,17,817	
Deduct—Refund of fees and other receipts	*17,027*	
TOTAL MISCELLANEOUS REVENUE		1,14,00,790
Ditto converted into £ at ℟15 = £1	£	**760,053**

No. 29C.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH DEPARTMENT MESSAGE REVENUE.

	Amount.	Amount.
	℟	℟
Receipts from Indian Postal and Telegraph Department	1,85,930	
Cash collections in Gulf Section	24,69,942	
" Persian Section	3,76,224	
		30,32,096
Total India converted into £ at ℟15 = £1		£ 202,140
Receipts in England:	£	
Cash collections in Persian Section	1,196	
Deduct:		
Payments to other Administrations	*39,078*	*£ —37,882*
NET MESSAGE REVENUE	£	164,258

No. 29D.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1916-17.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	£	£	£	£	£
Departmental, Railway and Canal	15,93,901	...	15,93,901	9,45,40,355	9,61,34,256
Under Agreement	1,05,135	...	1,05,135	40,88,743	41,93,878
Gilgit Lines	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	—*56,745*	—*56,745*
Telephone lines for the Coronation Durbar	...	...	...	33,581	33,581
Radio Telegraph Masts	46,581	...	46,581	5,33,416	5,79,997
TOTAL TELEGRAPH LINES (ACCOUNT No. 29 E.)	17,45,617	...	17,45,617	9,92,95,030	10,10,40,647
Telegraph Buildings:					
Signal Offices	...	2,05,321	2,05,321	1,05,72,986	1,07,78,307
Radio Offices	...	1,67,518	1,67,518	3,95,224	5,62,742
Quarters for Staff	300	...	300	30,414	30,714
Cable Houses and Tanks	...	...	...	52,300	52,300
Store Houses	...	4,605	4,605	8,57,884	8,62,489
Workshop Buildings	...	1,240	1,240	4,15,136	4,16,376
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	300	3,78,684	3,78,984	1,23,34,530	1,27,13,514
Apparatus and Plant:					
Equipment of Signal Offices	3,02,583	...	3,02,583	66,29,578	69,32,161
Miscellaneous	13,261	...	13,261	5,81,955	5,95,216
TOTAL APPARATUS AND PLANT	3,15,844	...	3,15,844	72,11,533	75,27,377
Payments to Marconi Co.	54,609	...	54,609	9,38,431	9,93,040
Payments to Automatic Telephone Co., London	...	...	...	1,01,952	1,01,952
Stores	5,26,770	...	5,26,770	55,79,733	61,06,503
Other Suspense Accounts	—*6,607*	...	—*6,607*	38,419	31,812
Exchange on Expenditure in England previous to 1887-88	...	...	...	24,09,440	24,09,440
Add—Less charged on account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	5,20,163	...	5,20,163	80,33,181	85,53,344
TOTAL	26,36,533	3,78,684	30,15,217	12,79,14,657	13,09,29,874
Deduct:					
Receipts on Capital Account, etc.	...	...	...	*6,66,869*	*6,66,869*
TOTAL CAPITAL, IMPERIAL	26,36,533	3,78,684	30,15,217	12,72,47,788	13,02,63,005
PROVINCIAL:					
Telegraph Lines	...	...	...	52,370	52,370
Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	26,36,533	3,78,684	30,15,217	12,73,00,158	13,03,15,375
Total converted into £ at R15=£1 £	**175,769**	**25,246**	**201,015**	**8,486,677**	**8,687,692**

No. 29 E.—STATEMENT of Outlay on Indian Telegraph Department (Departmental, Railway and Canal, etc.) Lines, constructed during the year 1916-17.

List of Lines Constructed.	Outlay during the year.
DEPARTMENTAL LINES.	ℝ
BURMA CIRCLE.	
Akyab Division.	
Erecting a copper wire from Akyab to Rainu	*—3,330*
Do. an extra wire from Seikgyi Junction to Maubin	4,275
Do. a copper wire from Prome to Akyab	*—4,769*
Mandalay Division.	
Erecting a copper wire from Alon to Tamu	49,697
Looking in No. 4 into Mowlaik and erecting an iron wire from Mowlaik to Kindat office junction	13,658
Maymyo Division.	
Erecting an iron wire from Mandalay to Thazi	7,564
Rangoon Division.	
Erecting an iron wire from Rangoon to Seikgyi junction	745
Reconstructing the Rangoon Town Telephone Lines and laying underground cables	848
Total Burma Circle	68,688
EASTERN CIRCLE.	
Calcutta East Division.	
Laying underground cables for Calcutta Telephone system	45,818
Calcutta West Division.	
Reconstruction of the Cuttack Telephone lines	*—283*
Laying undergound telephone cable at Bankipore	22,419
Dacca Division.	
Laying cable across the Megna from Ashuganj to Comilla	14
Shillong Division.	
Erecting an extra copper wire from Dimapore to Tamu	46,776
Constructing a telephone line from Shillong to Pandu	*—28*
Total Eastern Circle	1,14,716
NORTHERN CIRCLE.	
Allahabad Division.	
Shifting Benares Central office from Benares City to Benares Cantonment	6,877
Carried over	6,877
	1,83,404

List of Lines Constructed.	Outlay during the year.
	ℝ
Brought forward	1,83,404
	6,877
DEPARTMENTAL LINES—*contd.*	
Delhi Division.	
Erecting lead-sheathed Telephone cables in Delhi	5,957
Laying underground cables at Simla	*—185*
Lahore Division.	
Laying underground cables at Lahore	57,154
Total Northern Circle	69,803
SOUTHERN CIRCLE.	
Ajmer Division.	
Erection of Radio masts at Mhow	23,142
Erecting an iron wire from Amsar Junction to Indore	*—731*
Erecting an iron wire from Amsar Junction to Kotah	*—444*
Erecting a Telegraph cable from Indore Railway Station to Indore Reserve Lines Junction	3,298
Bombay Division.	
Laying underground cables and dismantling overhead wires from Dadar to Kurla	1,477
Madras Division.	
Reconstructing Vizagapatam telegraph system	9,683
Total Southern Circle	36,425
Total Departmental Lines	2,89,632
COMBINED OFFICE LINES.	
Combined Office Lines, Burma Circle	78,783
Do. do., Eastern „	*—497*
Do. do., Northern „	17,100
Do. do., Southern „	21,193
Total Combined Office Lines	(a)1,16,579
Departmental Lines including Radio and Combined Office Lines	4,06,211
Other Items	5,76,195
Total	9,82,406
Add—Share of Establishment	(b)1,47,758
Store, Contingencies	(c)22,074
Total Departmental Lines including Radio and Combined Office Lines	11,52,238
Total converted into £ at R15=£1 £	76,816
Carried over	11,52,238

(a) Includes Rs. 90,217 on account of Lines under agreement.
(b) *See* note (a), page 79.
(c) „ (c) „ 79.

No. 29E.—STATEMENT of Outlay on Indian Telegraph Department (Departmental, Railway and Canal, etc.) Lines, constructed during the year 1916-17—*contd.*

List of Lines Constructed.	Outlay during the year.	List of Lines Constructed.	Outlay during the year.
	₹		₹
Brought forward .	11,52,238	Brought forward .	11,52,238
			60,946
RAILWAY LINES.			
EASTERN CIRCLE.			
Calcutta Division.		**RAILWAY LINES**—*contd.*	
Construction of a line from Kalighat to Falta .	16,613	NORTHERN CIRCLE.	
Erecting an iron wire from Belur to Saktigarh .	17,698	**Allahabad Division.**	
Erecting a line from Dasghara Station to Jamalpurganj	3,238	Erecting two copper wires from Naini to Sutna .	38,841
Do. a telegraph line from Bankura to Raina	7,345	Constructing a telephone line for E. I. Railway from Allahabad to Tundla	—*203*
Do. copper wires from Bandel to Burdwan .	—*3,763*		
Constructing a telegraph line from Baripada to Talband	39		
Erecting a line from Ahmedpur to Katwa .	2,713		
Do. three iron wires from Burdwan to Saktigarh	1,982		
Do. three block wires from Belur to Lillooah .	323		
Do. an extra wire from Bhangura to Serajganj	2,525	**Karachi Division.**	
Constructing a telegraph line from Futwa to Islampur	11,554	Erecting a telegraph line of B. C. posts from Nushki to Dalbandin	62,321
Dacca Division.		Total Northern Circle .	1,00,959
Erecting an iron wire on existing supports from Bhairab to Netrakona	—*1,715*		
		SOUTHERN CIRCLE.	
Shillong Division.		**Ajmer Division.**	
Constructing a telegragh line from Chaparmukh to Silghat	—*1,059*	Quarry extension of Dholepur Bari Railway . .	—*22*
Do. from Katakhal to Lalabazar . .	3,453	Constructing a telegraph line from Jaipur to Reengus	—*1,613*
		Erecting an extra wire from Gwalior to Sheopur Kalan	12,119
Total Eastern Circle .	60,946		
Carried over .	60,946	Carried over .	10,484
	11,52,238		1,61,905
			11,52,238

No. 29E.—STATEMENT of Outlay on Indian Telegraph Department (Departmental, Railway and Canal, etc.) Lines, constructed during the year 1916-17—*contd.*

List of Lines Constructed.	Outlay during the year.
	₹
—	11,52,238
Brought forward	1,61,905
	10,484
RAILWAY LINES—*contd.*	
SOUTHERN CIRCLE—*contd.*	
Bombay Division.	
Constructing a line from Pachora to Jamner	10,262
Madras Division.	
Erecting two iron wires from Secunderabad to Goduwal	16,787
Constructing a line from Jogarlamudy to Reppallu	—22
Nagpur Division.	
Erecting two wires from Gondia to Dangargarh	17,820
Erecting a third wire for Bengal Nagpur Railway from Itwari to Chindwari	—1,120
Erecting two Central Telephone copper wires from Jubbulpore to Itarsi	4,816
Erecting two Central Telephone wires from Jubbulpore to Sutna	45,077
Erecting two Central Telephone copper wires from Bilaspur to Jharsguda	49,305
Trichinopoly Division.	
Constructing a line for Great Indian Peninsula Railway from Tiruturaipundi to Vidaraminu	—85
Constructing a line from Tinnevelly Bridge Station Tiruchendur	—2,066
TOTAL SOUTHERN CIRCLE	1,51,258
TOTAL	3,13,163
Other items	1,44,310
	4,57,473
Add—Share of Establishment	(a)68,620
„ Store, Contingencies	(c) 12,079
TOTAL RAILWAY LINES	5,38,172
Total converted into £ at R15=£1	£ 35,878
Carried over	16,90,410

List of Lines Constructed.	Outlay during the year.
	₹
Brought forward	16,90,410
CANAL LINES.	
BURMA CIRCLE.	
Mandalay Division.	
Constructing a line from Minbu to Pwinbyu	10,826
NORTHERN CIRCLE.	
Karachi Division.	
Constructing Telephone lines from Along to Fubli Canal	8,941
Erecting one iron wire from Along to Joamras Canal	2,527
Allahabad Division.	
Constructing a Telephone line from Gorai Upper-Dam to Gorai Head	3,220
Delhi Division.	
Erecting a Telegraph line for the Western Jumna Canal	—4
Lahore Division.	
Constructing a Telegraph line along the Upper Chenab Canal from Sayedwala to Aligug	1,183
Constructing a Telegraph line for the Upper Chenab Canal	2
Erecting and dismantling line for Upper Bari Doab Canal	4,052
Constructing Telegraph lines for Upper Jhelum Canal	9,559
Ditto a Telephone line for the Upper Chenab Canal	2,752
TOTAL NORTHERN CIRCLE	32,232
SOUTHERN CIRCLE.	
Nagpur Division.	
Constructing a Telegraph line for the Waniganga Canal	—841
TOTAL	42,217
Other items	4,875
Add—Share of Establishment	(a)7,062
„ Store Contingencies	(c)1,053
TOTAL CANAL LINES	55,207
Total converted into £ at R 15=£1	£ 3,680
GRAND TOTAL DEPARTMENTAL, RADIO, COMBINED OFFICE, RAILWAY AND CANAL LINES	(b) 17,45,617
Total converted into £ at R15=£1	£ 116,374

(a) Share of Establishment, Departmental Lines including Radio and combined office Lines ₹ 1,47,758
Ditto Railway Lines ₹ 68,620
Ditto Canal Lines ₹ 7,062
₹ 2,23,440

(b) Includes ₹1,05,135 on account of Lines under agreement.

(c) Store Contingencies, Departmental Lines including Radio and combined office Lines ₹ 22,074
Ditto Railway Lines ₹ 12,079
Ditto Canal Lines ₹ 1,053
₹ 35,206

No. 29F.—STATEMENT showing the CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES, ETC., defrayed from the REVENUES of INDIA to end of 1916-17.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	₹	₹	₹	₹	₹
PERSIAN GULF SECTION:					
Telegraph Lines	7,11,375	...	7,11,375	16,24,760	23,36,135
Jask Wireless	...	...	...	17,830	17,830
Telegraph Cables	715,367	...	7,15,367	78,11,875	85,27,242
	14,26,742	...	14,26,742	94,54,465	1,08,81,207
Telegraph Buildings:					
Signal Offices including Radio Offices	32,616	...	32,616	8,05,272	8,37,888
Quarters for Staff	2,050	...	2,050	57,938	59,988
Cable Houses and Tanks	...	...	...	12,365	12,365
Store Houses	796	...	796	32,383	33,179
	35,462	...	35,462	9,07,958	9,43,420
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Equipment of signal offices	2,852	...	2,852	11,145	13,997
" " —Miscellaneous	...	...	...	38,276	38,276
" " —Radio Offices	72,201	...	72,201	1,247	73,448
Stores	28,246	...	28,246	5,02,284	5,30,530
Other Suspense Accounts	79,581	...	79,581	1,74,235	2,53,816
Exchange on expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	1,82,880	...	1,82,880	12,00,623	13,83,503
Deduct—					
Receipts on Capital Account	...	...	...	*56,006*	*56,006*
TOTAL PERSIAN GULF SECTION	16,45,084	...	16,45,084	1,15,07,040	1,31,62,124
PERSIAN SECTION:					
Telegraph Lines	5,15,999	...	5,15,999	34,25,619	39,41,618
Repayment of loan in England on account of reconstruction of Arabistan Line	7,500	...	7,500	7,950	15,450
	5,23,499	...	5,23,499	34,33,569	39,57,068
Deduct—Contribution from British Exchequer on account of reconstruction of Arabistan Line	...	...	...	*1,70,400*	*1,70,400*
	5,23,499	...	5,23,499	32,63,169	37,86,668
Telegraph Buildings:					
Signal Offices	...	...	...	89,027	89,027
Quarters for Staff	...	...	...	2,58,250	2,58,250
Store Houses	...	...	...	694	694
TOTAL BUILDINGS	...	...	...	3,47,971	3,47,971
Other Suspense Accounts	13,696	...	13,696	45,968	59,664
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all expenditure in England prior to 1887-88	...	...	...	21,560	21,560
Apparatus and Plant—					
Miscellaneous	...	...	...	4,957	4,957
Deduct—Receipts on Capital Account	...	...	...	*4,100*	*4,100*
TOTAL PERSIAN SECTION	5,37,195	...	5,37,195	37,50,443	42,87,638
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	21,82,279	...	21,82,279	1,54,21,473	1,76,03,752
Ditto converted into £ at ₹15=£1 £	**145,485**	...	**145,485**	**1,028,099**	**1,173,584**

No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
PERSIAN GULF SECTION:	₹	₹	₹	₹	₹
London Office, including Constantinople Office	1,568	...	...	...	1,568
Gazetted Officers:					
Direction and Divisional Supervision—Engineering	46,869	18,386	...	...	65,255
Stores, Workshop and Electrician	5,460	...	45,709	...	51,169
Traffic Office	...	...	...	8,400	8,400
Office Establishments:					
Direction	8,017	...	...	...	8,017
Divisional and Circle Office	...	520	...	...	520
Account and Audit (including Check Office)	9,000	...	...	14,669	23,669
Stores, Workshops, Electrician and Cable Steamer	6,875	...	1,459	480	8,814
Medical and Radio Office	10,165	...	...	10,208	20,373
Subordinates:					
Inspectors	...	402	...	...	402
Engine drivers, Boatmen, Native doctors and establishment for Telegraph Gazettes	...	...	...	2,426	2,426
Telegraph Masters and Signallers	...	9,145	...	2,02,957	2,12,102
Workshop Foremen and Instrument Testor	...	...	...	7,347	7,347
Cable Establishment	...	...	26,366	...	26,366
Line and Signal Office Establishment	...	19,089	...	15,238	34,327
Local Escorts Establishment	...	5,139	...	...	5,139
Temporary Establishment	...	3,137	648	2,698	6,483
Total Salaries	87,954	55,818	74,182	2,64,423	4,82,377
Furlough Allowances, etc., paid in England	8,087	...	...	...	8,087
Allowances for other localities	5,851	6,546	10,970	85,118	1,08,485
Travelling Allowances	2,465	13,619	2,933	12,333	31,350
Total Salaries and Establishment	1,04,357	75,983	88,085	3,61,874	6,30,299
Deduct—Portion charged to other Departments	*68,680*	*68,680*	*40*	...	*1,37,400*
Apparatus and Plant	...	...	...	2,544	2,544
Payments to Postal Department for working combined offices	...	...	...	1,880	1,880
Stationery and Printing	19,330	...	...	...	19,330
Repairs to Lines, Buildings and Cables, etc.	...	24,967	94,534	11,388	1,30,889
Rent of Offices	...	...	...	7,981	7,981
Coal and other Stores for Cable Steamer, including repairs, etc.	...	...	1,72,715	...	1,72,715
Provision for Crew	...	...	25,745	...	25,745
Store-keeping	*—18,135*	...	...	...	*—18,135*
Office Contingencies	9,809	5,037	2,043	1,44,511	1,61,400
Rental—Robat to Nok-kondi Line	7,304	...	...	...	7,304
Repairs to Harbour frontage and pier	...	...	592	...	592
Passage Money to England	...	...	450	...	450
Rewards for passing examination in languages	360	...	...	...	360
Total	54,345	37,307	3,84,124	5,30,178	10,05,954
Subsidies to Chiefs	31,886	...	...	...	31,886
TOTAL PERSIAN GULF SECTION	86,231	37,307	3,84,124	5,30,178	10,37,840
PERSIAN SECTION:					
London Office	784	...	...	...	784
Gazetted Officers:					
Direction and Divisional Supervision—Engineering	36,428	928	...	...	37,356
Medical Officers	10,875	...	...	...	10,875
Office Establishments:					
Direction	7,100	...	...	...	7,100
Divisional and Circle Office	...	506	...	...	506
Account and Audit (including Check Office)	4,500	...	...	...	4,500
Stores, Workshops, Electrical and Cable Steamer	19	...	...	...	19
Medical and Radio Office	477	...	...	...	477
Carried over	60,183	1,434	...	...	61,617
	86,231	37,307	3,84,124	5,30,178	10,37,840

No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT—*contd.*

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	ℝ	ℝ	ℝ	ℝ	ℝ
Brought forward .	86,231	37,307	3,84,124	5,30,178	10,37,840
	60,183	1,434	...	...	61,617
PERSIAN SECTION—*contd.*					
Subordinates :					
Workshop Foremen and Instrument Testor . . .	...	...	...	1,302	1,302
Inspectors	...	13,935	...	...	13,935
Telegraph Masters and Signallers	...	7,872	...	1,03,082	1,10,954
Line and Signal Office Establishment	...	15,715	...	7,228	22,943
Temporary Establishment	...	282	...	685	967
Total Salaries .	60,183	39,238	...	1,12,297	2,11,718
Furlough Allowances, etc., paid in England . . .	20,472	...	...	...	20,472
Allowances for other localities	30,409	25,444	...	69,914	1,25,767
Travelling Allowances	7,878	14,647	...	16,773	39,298
Total Salaries and Establishment .	1,18,942	79,329	...	1,98,984	3,97,255
Deduct—Portion charged to other Departments . .	*31,822*	*39,108*	...	*375*	*71,305*
Net charge to Revenue .	87,120	40,221	...	1,98,609	3,25,950
Apparatus and Plant	260	6,190	...	64,384	70,834
Stationery and Printing	20,340	...	...	...	20,340
Rent of Offices	...	...	...	3,719	3,719
Repairs to Lines and Buildings	6,808	42,434	...	7,581	56,823
Office Contingencies	10,798	2,039	...	34,250	47,087
Store-keeping	*—6,468*	...	...	...	*—6,468*
Contribution towards maintenance of a Recreation Institute at Teheran	...	...	...	600	600
Rental—Central Persia Telegraph line	56,286	...	...	...	56,286
Recoupment to officers for losses through highway robbery	3,797	...	...	...	3,797
Passage money to England	...	...	...	2,313	2,313
TOTAL PERSIAN SECTION .	1,78,941	90,884	...	3,11,456	5,81,281
GRAND TOTAL .	2,65,172	1,28,191	3,84,124	8,41,634	16,19,121
Deduct—Outlay in England .	*30,911*	...	...	*600*	*31,511*
Outlay in India .	2,34,261	1,28,191	3,84,124	8,41,034	15,87,610
Outlay in India converted into £ at ℝ15=£1 £	**15,617**	**8,546**	**25,608**	**56,069**	**105,840**
Charged in England . . . £	2,061	...	...	40	2,101
TOTAL £	17,678	8,546	25,608	56,109	107,941

No. 30.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1917.

	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
RECEIPTS.				
Percentage chargeable on the coinage of new rupees	31,58,460	30,31,678	61,90,138	
Fees for coining Dollars, etc.	...	3,06,032	3,06,032	
Other Gain on Silver Coinage Operations	75,149	1,02,284	1,77,433	
Profit on circulation of Nickel coins	...	32,91,627	32,91,627	
Assay fees	5,113	38,700	43,813	
Miscellaneous Receipts	1,43,961	1,94,978	3,38,939	
TOTAL INDIA	33,82,683	69,65,299	1,03,47,982	
Total Receipts under the head "Mint" in India converted into £ at ₹15=£1			**£**	**689,866**

	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
CHARGES.				
ESTABLISHMENT AND CONTINGENCIES :—				
Direction and Establishment	75,991	63,554	1,39,545	
Bullion Establishment	16,734	37,246	53,980	
Operative Establishment	3,01,929	1,72,982	4,74,911	
Assay Establishment	62,990	58,974	1,21,964	
Office expenses and miscellaneous	54,837	1,46,238	2,01,075	
	5,12,481	4,78,994	9,91,475	
LOSS ON COINAGE :—				
Loss of weight in coining Silver	1,29,076	1,28,297	2,57,373	
Loss on recoining Old Coins	2,99,211	1,17,381	4,16,592	
Cost of Copper alloy	89,751	87,491	1,77,242	
Value of Copper Tin and Zinc used for contingent purposes	4,642	497	5,139	
Value of Nickel expended for Mint use	...	2	2	
Miscellaneous	8	...	8	
	5,22,688	3,33,668	8,56,356	
Loss on the Circulation of Bronze, and Copper coins	1,12,152	...	1,12,152	
PURCHASE OF LOCAL STORES :—				
Cost of country Coal, Oil, etc.	1,50,106	2,67,872	4,17,978	
Purchase of Gold and Silver for Medals	1,313	665	1,978	
	1,51,419	2,68,537	4,19,956	
TOTAL INDIA	12,98,740	10,81,199	23,79,939	
Total India converted into £ at ₹15=£1			**£**	**158,662**
CHARGES IN ENGLAND—			£	
Cost of assay of Indian coins			12	
Stores for India			8,737	
				8,749
TOTAL CHARGES UNDER THE HEAD "MINT"			£	167,411

	Calcutta.	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.* :—	₹	₹	₹
Pensions and Gratuities to Mint Servants	16,011	9,430	25,441
Value of Stationery supplied	2,322	884	3,206
Value of Printing executed by Government Press	1,823	144	1,967
Note.—This does not include Absentee and Pension Allowances in England.			
	20,156	10,458	30,614
Estimated Value of Mint Buildings on 31st March 1917	20,72,716	15,02,171	35,74,887

No. 31.—Statement showing Coinage Operations at the Indian Mints, during the Year.

	Calcutta.		Bombay.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
Gold.						
Egyptian 100 Piastres	...	...	10,001	1,53,765	10,001	1,53,765
Silver.						
Rupees	156,500,000	15,65,00,000	142,400,266	14,24,00,266	298,900,266	29,89,00,266
Half Rupees	198,044	99,022	5,880,231	29,40,115	6,078,275	30,39,137
Quarter Rupees	13,178,324	32,94,581	...	...	13,178,324	32,94,581
Eighth Rupees	19,786,740	24,73,342	...	...	19,786,740	24,73,342
Straits Twenty Cents	...	...	645,232	*1,96,643	645,232	1,96,643
Do. Ten Cents	...	...	1,200,014	*1,82,840	1,200,014	1,82,840
Egyptian 20 Piastres	...	...	1,836,257	†40,07,148	1,836,257	40,07,148
Do. 10 do.	...	...	4,674,378	†51,00,297	4,674,378	51,00,297
Do. 5 do.	...	...	9,354,863	†51,03,395	9,354,863	51,03,395
Do. 2 do.	...	...	2,504,614	†5,46,566	2,504,614	5,46,566
Ceylon 50 Cents	596,000	2,98,000	...	...	596,000	2,98,000
Do. 25 do.	500,000	1,25,000	...	...	500,000	1,25,000
Do. 10 do.	120,545	12,055	...	...	120,545	12,055
Nickel.						
One Anna	...	...	39,087,087	24,42,943	39,087,087	24,42,943
Egyptian 10 Milliemes	...	...	1,007,400	1,54,888	1,007,400	1,54,888
Do. 5 do.	...	...	3,686,330	2,83,386	3,686,330	2,83,386
Do. 2 do.	...	...	3,006,413	92,447	3,006,413	92,447
Do. 1 do.	...	...	4,002 000	61,531	4,002,000	61,531
Bronze.						
Single Pice	9,337,600	1,45,900	...	...	9,337,600	1,45,900
Half-Pice	5,734,400	44,800	...	...	5,734,400	44,800
Pie-Pieces	14,438,400	75,200	...	...	14,438,400	75,200
Penny Pieces for Australian Government	4,764,000	2,97,750	...	...	4,764,000	2,97,750
Half-Penny do. do.	3,600,000	1,12,500	...	...	3,600,000	1,12,500
Half-Millieme for Egyptian Government	4,000,000	30,406	...	...	4,000,000	30,406
Copper.						
Straits Cents Half-Cents	3,000,000	26,250	...	...	3,000,000	26,250
Do. Quarter Cents	4,000,000	17,500	...	...	4,000,000	17,500
	239,754,053	16,35,52,306	219,295,086	16,36,66,230	459,049,139	32,72,18,536

* These figures represent the outturn value of the Cents in standard tolas.
† Do. do. do. Piastres do.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1916-1917.

Section D—Civil Departments.

Revenue, £1,739,713. Expenditure—£19,081,230.

Major Heads.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
General Administration .	32	Expenditure	86	...	...	2,083,137
„ .	32A	Details of Charges under Secretariats . .	87	526,406	...	...
„ .	32B	„ „ Tour Charges .	88	42,235	...	...
„ .	32C	Net Receipts in the Paper Currency Department	89	69,645	...	...
Law and Justice . .	33A	Receipts	90	...	760,524	...
„ .	33B	Expenditure	91	...	...	4,393,448
„ .	33C	Details of Charges under High Courts, etc. .	92	375,538	...	...
„ .	33D	„ „ Civil and Sessions Courts . .	92	1,376,784	...	...
„ .	33E	„ „ Criminal Courts .	92	1,183,462	...	...
„ .	33F	„ „ Jails . . .	93	949,164	...	...
„ .	33G	„ „ Convict Charges .	93	136,886	...	...
Police . . .	34A	Receipts	93	...	155,038	...
„ . . .	34B	Expenditure	94	...	...	5,424,190
Ports and Pilotage .	35A	Receipts	95	...	123,419	...
„ .	35B	Expenditure	95	...	...	199,668
Education . . .	36A	Receipts	97	...	298,278	...
„ . . .	36B	Expenditure	97	...	...	3,132,948
Ecclesiastical . .	37	Expenditure	98	...	...	128,537
Medical . . .	38A	Receipts	99	...	84,128	...
„ . . .	38B	Expenditure	99	...	...	865,766
Sanitation . . .	38C	Receipts	100	...	31,667	...
„ . . .	38D	Expenditure	100	...	...	5,20,298
Political . . .	39	Expenditure	101	...	...	1,282,443
Agriculture . . .	40A	Receipts	102	...	91,111	...
„ . . .	40B	Expenditure	102	...	...	611,615
Scientific and Miscellaneous Departments .	40C	Receipts	102	...	195,548	...
„ .	40D	Expenditure	104	...	...	439,180
„ .	40E	Details of Survey Charges . . .	104	120,924	...	...
				Total .	1,739,713	19,081,230

No. 32.—ACCOUNT of CHARGES OF GENERAL ADMINISTRATION for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Governor-General	2,50,800	...	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	1,20,000	1,20,000	1,28,387	...	...	...	...	...	...	3,68,387	
„ of Lieutenant-Governors	...	...	...	...	...	94,177	96,000	96,000	96,000	...	...	3,82,177	
„ of Chief Commissioners	(a)96,969	52,590	...	...	...	...	...	...	...	61,120	57,600	2,68,279	
„ of Commissioner in Sind, including Salary, Establishments, etc.	...	...	...	1,51,776	...	...	...	...	...	...	...	1,51,776	
Sumptuary allowance of Governor-General, Governors, Lieutenant-Governors, and Chief Commissioners	21,000	6,000	6,500	8 000	32.097	6.000	6.000	6 000	6,000	6,000	6.000	1,09,597	
Staff and Household Charges	3,77,216	19,521	1,07,597	2,52,411	2,94,880	50,946	55,699	87,116	87,126	48,467	27,733	14,08,712	
Expenditure from Contract Allowance	1,47,000	...	59,000	65,868	78,638	13,189	14,754	15,578	16,794	10,697	6,765	4,28,283	
													33,68,011
Executive Council	5,34,543	...	2,25,980	2,01,278	2,24,233	...	...	...	2,34,065		...	14,20,099	
Legislative Council	1,54,383	...	20,185	17,528	1,13,749	26,817	11,242	23,879	18,087	3,756	16,951	4,06,577	
Military Secretaries: Salaries, Establishment, etc.	4,05,104	28,733	...	...	...	...	...	...	...	...	...	4,33,837	
Public Works Secretary: Salaries, Establishment, etc.	3,61,950	...	...	...	...	...	...	...	...	...	...	3,61,950	
Secretariats: Salaries, Establishment, and Contingencies (as per Details in Account No. 32A)	30,44,615	1,35,538	6,27,286	7,50,528	9,11,025	4,91,081	3,80,280	6,24,860	3,67,798	3,55,133	2,07,919	78,96,093	
Tour Expenses (as per Details in Account No. 32B)	2,53,799	23,128	39,123	51,467	62,873	38,496	42,772	54,363	37,670	18,110	11,730	6,33,531	
Salaries, Establishment, and Contingencies of:													1,11,52,087
Board of Revenue	...	...	1,91,486	...	1,12,662	3,07,159	...	...	1,26,979	...	..	7,38,286	
Financial Commissioner	...	96,484	...	...	...	...	2,43,070	1,56,566	...	52,972	...	5,49,092	
Inspector General of Stamps, Registration, and Excise, etc.	...	...	...	...	...	...	...	...	27,486	45,788	41,546	1,14,820	
Commissioners: Salaries, Establishments, etc.	...	...	...	2,34,500	4,07,931	6,40,460	3,06,332	4,90,381	3,36,659	3,02,145	1,40,245	28,58,653	
Salaries, Establishment, and Contingencies of:													42,60,851
Comptroller General, Accountants General and Comptrollers	6,15,165	...	5,37,627	6,10,404	6,36,307	4,61,697	4,84,749	6,39,183	3,38,233	2,60,775	1,91,558	47,75,698	
Paper Currency Department (*vide* Account No. 32C)	4,59,892	...	81,943	2,29,718	...	71,831	46,254	1,56,824	...	...	...	10,46,462	
Allowances to Presidency Banks	3,41,750	...	32,112	89,402	...	...	...	...	...	...	...	4,63,264	
General Establishment of Local Funds (including Wards Establishment)	...	...	...	72,834	...	1	...	...	...	...	...	72,835	
Director of Land Records and Agriculture	...	...	...	...		...	...	...	...	...	46,759	46,759	
				...		...							64,05,018
TOTAL CHARGES IN INDIA . R	70,64,216	3,61,994	20,48,839	28,55,714	30,02,783	22,01,854	16,87,152	23,50,750	16,92,897	11,64,963	7,54,866	2,51,85,967	2,51,85,967
Total India converted into £ at R15=£1 .												£	1,679,065
CHARGES IN ENGLAND:													
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretaries of State, Members of the Council of India, etc.												168 255	
Auditor and Assistants, under the Government of India Acts, 1915 and 1916, s. 27.												7,248	
Store Department: Wages of artificers and labourers, etc.												38.134	
Expenditure in connection with the Department for Indian Students, etc.												2,809	
Law Charges												126	
Bank of England and Bank of Ireland for management of debt												60,522	
Postage to India												986	
Telegrams to India												8,698	
Books and Newspapers supplied to India, not invoiced as Stores												1,249	
Passage of Officers on appointment to the Finance Department and Miscellaneous expenditure												358	
Paper Currency Department:													
Charge for the custody of Gold held by the Bank of England												2,042	
Office Contingencies												14,727	
National Health Insurance and National Unemployment Insurance												313	
Allowance to Lord Hardinge in respect of his passage from India												500	
Passage and Outfit Allowance of the Governor of Bengal												1,000	
Allowances of a Delegate attending the Imperial War Conference												253	
Advances, etc., to Civil Officers studying Law												232	
Allowances of an officer while engaged in the preparation of a Bill for the consolidation of the Statutes relating to India and of an Amending Bill												240	
Passage Allowance of Members of the Staff of the Governor-General and of the Governor of Madras												183	
												307,875	
Stores for India:													
Currency Notes, etc.												96,197	
TOTAL CHARGES IN ENGLAND												£	404,072
TOTAL GENERAL ADMINISTRATION CHARGES													2,083,137

(a) Includes Rs. 55,848 on account of Salaries, Establishment, etc. of the Chief Commissioners, Delhi Province and Ajmer Merwara.

No. 32A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS AND CONTINGENCIES for the Year ended 31st March 1917.

	₹	£
INDIA, GENERAL.		
Secretariats:		
Legislative Department	2,29,850	
Finance Department (Ordinary)	4,08,527	
Do. do. (Military)	1,69,066	
Home Department	3,77,901	
Foreign and Political Department	7,43,202	
Revenue and Agricultural Department	2,58,399	
Commerce and Industry Department	4,67,334	
Translator's Department	6,710	
Officer in charge of the Records of the Government of India	61,882	
Education Department	3,21,774	
		30,44,645
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		1,35,538
MADRAS.		
Secretaries to Government:		
Chief Secretariat	2,48,271	
Translator's Department	43,157	
Revenue Department	1,34,754	
Local and Municipal and Educational and Legislative Departments	1,29,370	
Home Department	67,031	
Charges common to all Departments	4,703	
		6,27,286
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial and Legislative Departments	2,73,380	
Revenue and Financial Departments	2,36,618	
Separate Department	40,187	
Translator's Department	62,194	
General, Educational, Marine, and Ecclesiastical Departments	1,25,687	
Secretariat Record Office	11,451	
Payments to officers of other Provinces	1,011	
		7,50,528
BENGAL.		
Secretaries to Government:		
Political, Appointment and Judicial Departments	3,18,368	
Revenue Department	1,24,385	
General Department	1,21,784	
Financial and Municipal Departments	1,83,334	
Allowance and Contingent Charges	(b) 1,19,808	
Marine Department	12,159	
Translator's Department	24,248	
Librarian's Department	6,989	
		9,11,025
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		4,91,081
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		3,80,280
BURMA.		
Secretaries to Government:		
Public Department	5,10,284	
Translator's Department	(a)38,291	
Allowance and Contingent Charges	76,285	
		6,24,860
BIHAR AND ORISSA.		
Secretaries to Government:		
Political, Appointment and Judicial Departments	1,17,635	
Revenue and General Departments	84,240	
Financial and Municipal Departments	99,350	
Allowance and Contingent charges	(b)52,270	
Translator's Department	14,303	
		3,67,798
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	3,50,075	
Oriental Translator	5,058	
		3,55,133
ASSAM.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		2,07,919
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 32 . ₹		78,96,093
Total India converted into £ at ₹15=£1 . £		526,406

(a) Includes ₹240 for Hlutdaw Establishment.
(b) Includes Allowances and Contingent Charges of the Political, Appointment, Judicial, Revenue, General, Financial and Municipal Departments.

No. 32B.—DETAILED ACCOUNT of TOUR EXPENSES for the Year ended 31st March 1917.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Maintenance and Repairs of Camp Equipment, etc. . .	30,563	1,363	1,169	2,553	7,115	3,721	10,443	7,347	1,678	2,810	2,064	70,831
Railway freight on tents, heavy goods, horses, etc. . .	18,715	1,221	2,132	4,059	98	3,469	3,032	633	...	3,378	827	37,564
Carriage of goods, and cost of heavy goods and stables, etc. .	14,597	93	5,050	4,841	16,408	3,537	183	1,453	24,957	1,004	1,932	74,055
Reserved accommodation for members of the families of the Governor General and Governors .	..	...	835	292	...	...	...	...	...	...	...	1,127
Cart and coolie hire on tour . .	14,262	4,877	8,357	3,281	2,837	3,734	9,055	6,785	5,063	3,852	2,505	64,608
Cart and coolie hire during transfer, between Government Houses .	96	245	4,518	5,528	3,331	711	723	230	3,756	584	...	19,722
Saddle horses and carriages on tour .	19,281	1,744	...	646	1,882	1,993	...	...	...	932	826	27,304
Payments and presents for services rendered on tour . .	11,361	50	1,221	1,096	2,246	1,455	446	1,727	1,054	612	813	22,081
Railway fares and carriage of household while on tour .	17,178	643	1,037	5,929	2,988	9,217	1,257	1,298	420	1,602	2,294	43,863
Railway fares and carriage of household while in transit between Government Houses . .	168	887	6,425	3,732	7,311	813	986	282	742	1,259	...	22,605
Keep of Elephants .	...	...	...	...	...	...	1,319	...	...	1,275	...	2,594
Miscellaneous . .	...	5,966	...	...	...	...	...	...	...	...	...	5,966
	1,26,226	17,089	30,744	31,957	44,216	28,650	27,444	19,755	37,670	17,308	11,261	3,92,320
Special Trains and haulage of saloon carriages . .	1,27,573	6,039	8,379	19,510	18,657	9,846	15,328	34,608	...	802	469	2,41,211
TOTAL TOUR EXPENSES AS IN ACCOUNT No. 32 . . ₹	2,53,799	23,128	39,123	51,467	62,873	38,496	42,772	54,363	37,670	18,110	11,730	6,33,531
											Total India converted into £ at ₹15=£1	£ 42,235

No. 32C—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1917.

RECEIPTS.	₹	₹
Interest realized in India in the year on the Securities of the Government of India purchased under the authority of Sections 19 and 22, Act No. XX of 1882 as amended by Act II of 1910—*See* Account No. 26, page 60	34,70,420	
Interest realised in England in the year on Sterling Securities of the United Kingdom purchased under the authority of Sections 19 and 22 of Act II of 1910 as amended by Act XIX of 1917 (£399,152) 59,87,289		
Less—Amount transferred to Paper Currency Reserve Depreciation Fund under "Deposits and Advances" 59,86,206	1,083	
Value of Old Currency Notes no longer in circulation	79,008	
Miscellaneous Receipts	64,683	
TOTAL RECEIPTS	₹	36,15,194

Note.—Amount of Securities held on the 31st March 1917 was as follows:—

	Amount.	Cost Price.	Amount.	Cost Price.
In England.	£ s. d.	£ s. d.	₹	₹
2½ per cent. consolidated stock	3,128,438 1 6	2,666,666 13 4	4,69,26,571	4,00,00,000
British Treasury Bills	23,533,000 0 0	22,994,613 3 5	35,29,95,000	34,49,19,197
In India.				
3½ per cent.	...	...	8,15,95,000	8,00,00,000
3 „	...	...	2,04,86,500	1,99,99,946
TOTAL	26,661,438 1 6	25,661,279 16 9	50,20,03,071	48,49,19,143

CHARGES.	₹	₹
Charges in the Department—		
Salaries and Establishment Charges	8,84,461	
Travelling Allowances	44,993	
Purchase of Stationery	132	
House, Lighting, Police and Water Rates	21,383	
Postage, Stamps and Service Telegrams	23,065	
Cost of Chests, Bags, and Locks	10,480	
Dead Stock (Cost of Office Furniture, etc.)	5,162	
Freight on Note Forms, etc., paid in India	4,920	
Charges for Remittances	5,191	
Contingencies	46,675	
As in Account No. 32 . ₹		10,46,462
Charges in other Departments—		
Salary	...	
Pensions and Gratuities	38,900	
Cost of Note Forms received from England, including freight	13,99,776	
Value of Stationery supplied	6,857	
Value of Printing executed by Government Press	14,841	
Repairs of Buildings and other Public Works Charges connected with the Department	62,890	
Refund of value of Old Currency Notes	801	15,24,065
TOTAL CHARGES . ₹		25,70,527
NET PROFIT IN 1916-17 . . . ₹		10,44,667
Do. converted into £ at ₹15=£1 £		69,645

No. 33A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Courts of Law :												
Sale-proceeds of Unclaimed and Escheated Property.	15,406	5,328	33,993	43,195	24,617	34,990	23,976	26,874	10,482	21,380	11,395	2,51,636
Court Fees realized in Cash . . .	1,046	2,339	35,557	91,003	1,06,277	3,08,649	5,103	4,306	33,371	31,788	6,745	6,26,184
General Fees, Fines, and Forfeitures . .	91,515	1,85,698	9,87,491	5,86,437	7,35,415	4,76,177	5,32,351	6,01,445	2,23,482	1,78,789	1,18,925	47,17,725
Pleadership Examination Fees . . .	...	...	14,211	3,965	22,905	17,061	...	...	11,865	...	2,269	72,276
Miscellaneous Fees and Fines :												
Record Room Receipts . . .	5,626	6,138	...	66,446	2,588	3,039	78,603	1,202	1	8,697	...	1,72,340
Other Receipts	1,24,587	5,496	16,203	7,833	1,225	8,142	46,619	3,526	10,255	13,693	2,332	2,39,911
Miscellaneous	1,152	259	51,401	27,424	28,359	12,046	3,515	1,282	12,390	2,958	1,130	1,41,916
TOTAL COURTS OF LAW . .	2,39,332	2,05,258	11,38,856	8,26,303	9,21,386	8,60,104	6,90,167	6,38,635	3,01,846	2,57,305	1,42,796	62,21,988
Jails :												
Sale-proceeds of Jail Manufactures . .	39,139	39,573	5,61,884	1,84,412	12,11,902	3,58,725	3,88,924	3,65,746	7,83,886	3,00,968	76,299	43,11,458
Convict Receipts at Port Blair . . .	6,24,724	...	...	...	...	...	...	...	...	...	...	6,24,724
Hire of Convicts	1,040	939	1	73,809	37	...	13,354	13,323	20	899	16,334	1,19,756
Other Jail Receipts	2,812	8,691	7,513	46,390	1,101	8,989	13,746	29,800	4,888	4,047	1,950	1,29,927
TOTAL JAILS . .	6,67,715	49,203	5,69,398	3,04,611	12,13,040	3,67,714	4,16,024	4,08,869	7,88,794	3,05,914	94,583	51,85,865
TOTAL RECEIPTS UNDER LAW AND JUSTICE .	9,07,047	2,54,461	17,08,254	11,30,914	21,34,426	12,27,818	11,06,191	10,47,504	10,90,640	5,63,219	2,37,379	1,14,07,853
											Total India converted into £ at R15=£1 . £	**760,524**

No. 33B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Courts of Law:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries, Establishments and Contingencies of—												
High Courts (as per details in Account No. 33C)	...	...	11,89,120	7,57,488	14,16,577	6,03,385	...	5,28,529	6,54,392	...	...	51,49,491
Chief Courts (as per details in Account No. 33C)	...	...	...	...	...	...	4,83,584	...	...	...	...	4,83,584
Judicial Commissioner	4,029	58,589	...	1,69,688	...	2,11,680	...	1,21,325	...	2,49,272	...	8,14,583
Law Officers	11,297	11,102	2,78,579	3,98,910	7,61,480	3,07,602	3,10,456	1,91,707	2,16,507	1,05,502	58,476	26,51,618
Administrator General	1,03,744	...	22,947	42,300	...	1,476	2,719	1,152	...	...	...	1,74,338
Civil and Sessions Courts (as per details in Account No. 33D)	1,79,584	2,00,736	39,55,533	23,91,103	48,36,172	31,34,352	17,28,435	10,83,109	16,22,854	11,98,399	3,21,483	2,06,51,760
Criminal Courts (as per details in Account No. 33E)	1,94,821	3,80,401	27,63,008	14,29,355	23,92,201	23,18,197	18,22,963	30,39,024	15,61,680	12,13,732	6,36,848	1,77,52,230
Coroner's Court	...	...	...	12,154	7,922	...	...	...	...	...	...	20,076
Presidency Magistrate's Court	...	...	71,634	91,038	1,09,907	...	...	...	...	...	...	3,32,579
Courts of Small Causes	24,208	...	1,31,191	2,82,183	2,58,498	94,482	46,230	53,370	...	51,437	...	9,41,602
Pleadership Examination Charges	...	...	5,867	1,230	13,240	17,196	...	...	...	...	16	37,549
Refunds	40,907	13,862	1,29,340	40,087	64,190	59,869	1,00,817	50,172	46,739	32,648	10,602	5,89,253
TOTAL COURTS OF LAW	5,58,590	6,64,690	85,47,219	56,15,539	99,20,187	67,48,239	44,95,204	50,68,388	41,02,172	28,50,990	10,27,425	4,95,98,643
Jails:												
Jails (as per details in Account No. 33F)	1,89,605	3,07,717	15,63,173	13,34,844	27,94,836	23,27,021	17,61,210	15,68,221	14,21,333	6,62,816	3,06,686	1,42,37,462
Convict Charges at Port Blair and Nicobars (as per details in Account No. 33G)	20,53,291	...	...	...	...	...	...	...	...	...	...	20,53,291
Convict Charges in the Straits Settlements	106	...	...	...	...	...	...	...	...	...	...	106
Refunds	...	...	25	4	1,482	132	85	42	1,494	...	...	3,264
TOTAL JAILS	22,43,002	3,07,717	15,63,198	13,34,848	27,96,318	23,27,153	17,61,295	15,68,263	14,22,827	6,62,816	3,06,686	1,62,94,123
TOTAL CHARGES IN INDIA ₹	28,01,592	9,72,407	1,01,10,417	69,50,387	1,27,16,505	90,75,392	62,56,499	66,36,651	55,24,999	35,13,806	13,34,111	6,58,92,766
Total India converted into £ at ₹15=£1											£	4,392,851
CHARGES IN ENGLAND:												
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports											150	
Passage and Outfit Allowance of a Judge of the High Court, Bombay											300	
											450	
Stores for India:											147	
												597
TOTAL CHARGES UNDER LAW AND JUSTICE											£	4,393,448

No. 33C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1917.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Judges (*a*)	5,73,688	3,52,600	6,94,488	3,48,706	3,11,937	2,45,750	3,50,119	28,77,288
Appellate Branch: Salaries, Establishments and Contingencies	6,15,432	1,38,881	3,39,874	2,54,679	1,71,647	1,01,408	3,04,273	27,53,319
Original Branch: Salaries, Establishments and Contingencies		2,63,539	3,82,215	...		1,81,371		
Payments to Officers of other Provinces	...	2,468	...	...	...	...	...	2,468
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 33B.	11,89,120	7,57,488	14,16,577	6,03,385	4,83,584	5,28,529	6,54,392	56,33,075
Total India converted into £ at Rs. 15=£1 . £								**375,538**

No. 33D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1917.

	India, General	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs (*a*).	1,00,307	1,01,692	14,17,657	10,90,079	21,48,344	15,15,777	9,53,246	6,59,230	7,34,651	5,82,516	1,41,975	94,45,474
Establishment	39,974	36,222	9,41,254	8,43,098	12,24,754	9,98,163	3,12,767	1,78,463	4,26,344	2,93,654	84,781	53,79,474
—Ditto Judicial Record	1,494	1,778	...	...	...	...	19,917	...	...	...	...	23,189
Service of Processes	28,044	39,099	11,63,722	2,81,311	7,60,562	4,05,250	2,70,069	16,178	1,91,805	2,30,616	52,133	34,38,789
Travelling Allowances	1,939	4,537	16,500	46,753	36,560	34,317	37,055	33,356	15,270	17,101	8,487	2,51,875
House rent and other Allowances	1,011	7,527	78,415	9,390	19,953	1,839	1,038	2,445	13,207	29	3,142	1,37,996
Diet and Road-Money to Witnesses and accused persons	48	...	46,692	50,192	72,711	59,288	...	1,21,534	16,892	419	3,833	3,71,609
Service Postage and Telegrams	785	3,193	35,745	28,786	32,245	31,032	41,297	11,122	9,962	13,065	2,225	2,09,457
Rents, Rates and Taxes	104	57	43,862	5,348	18,713	6,998	4,310	5,378	13,226	2,813	1,102	1,01,911
Remuneration to copyists	...	...	1,12,631	...	4,00,615	...	...	20,374	1,55,587	...	18,030	7,07,237
Other Contingent Charges.	3,997	6,631	99,055	36,146	1,21,715	81,688	88,736	35,029	45,910	58,186	5,775	5,82,868
Payments to Officers of other Provinces	1,881	...	...	...	...	...	...	...	...	...	...	1,881
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 33B.	1,79,584	2,00,736	39,55,533	23,91,103	48,36,172	31,34,352	17,28,435	10,83,109	16,22,854	11,98,399	3,21,483	2,06,51,760
Total India converted into £ at Rs. 15=£1 . £												**1,376,784**

No. 33E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (*b*) of Salaries of Magistrates and Deputy Commissioners	39,716	53,144	...	3,00,000	3,60,129	5,12,680	3,17,745	3,93,443	2,39,143	2,27,246	1,36,219	25,79,465
Part (*b*) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc.	45,391	1,09,001	2,79,674	5,70,000	8,21,890	8,11,633	3,98,256	7,46,955	5,65,868	3,87,502	2,21,566	49,57,736
Exchange Compensation Allowance	1,547	33	...	...	23,397	41,002	27,298	29,228	16,204	14,022	11,182	1,63,913
Salaries of City and Railway Magistrates, etc.	4,734	...	...	85,362	...	11,520	24,097	...	...	...	...	1,25,713
Establishments	52,946	96,337	1,73,453	1,85,564	5,98,810	4,96,760(*d*)	4,59,688	6,32,365	4,10,608	3,26,920	1,21,952	35,55,403
Travelling Allowances	11,618	22,867	30,997	1,35,983	1,86,055	86,251	1,07,943	1,83,067	1,03,992	60,457	41,093	9,70,333
House rent and other Allowances	2,717	12,637	22,252	36	27,260	1,465(*d*)	10,528	15,513	15,598	3,633	6,115	1,17,754
Diet and Road Money to Witnesses and accused persons	12,388	20,683	1,18,011	95,889	74,090	1,72,141	2,25,969	5,89,676	58,238	74,639	42,908	14,84,632
Service of Processes	...	...	696	...	22,733	...	...	2,73,128	9,063	17,201	23,430	3,46,251
Service Postage and Telegrams	4,121	22,495	17,375	40,622	45,531	59,091	1,07,755	33,258	18,467	27,000	459	3,76,174
Rents, Rates and Taxes	420	242	2,346	3,308	16,736	2,046	3,549	15,311	9,939	3,500	30	57,427
Remuneration to copyists.	...	...	24	...	66,299	...	...	33,801	53,571	...	22,555	1,76,250
Other Contingent Charges.	19,223	42,962	66,805	12,434	1,49,261	1,23,608	1,40,135	93,279	60,989	71,612	9,339	7,89,647
Payments to Officers of other Provinces	...	...	...	1,147	...	...	...	...	...	...	...	1,147
Deduct—Recoveries	...	...	...	—990	...	...	...	...	...	...	...	—990
Add—30 per cent. of the charges of District Administration transferred from 3.—Land Revenue (*c*)	...	...	20,51,375	...	...	...	...	...	...	...	...	20,51,375
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 33B.	1,94,821	3,80,401	27,63,008	14,29,355	23,92,201	23,18,197	18,22,963	30,39,024	15,61,680	12,13,732	6,36,848	1,77,52,230
Total India converted into £ at Rs. 15=£1 . £												**1,183,482**

(*a*) Including Exchange Compensation Allowance.
(*b*) The remaining part is charged under "Land Revenue — Charges of District Administration."
(*c*) *Vide* note (*d*) to Account No. 15-B, page 39.
(*d*) *Vide* note (*b*) to Account No. 15 B, page 37.

No. 33F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspection and General Superintendence	...	...	41,223	45,048	65,662	46,070	45,153	67,934	48,761	35,949	...	3,95,800
Presidency Jails	...	...	1,11,790	70,386	2,13,927	...	...	...	...	...	...	3,96,103
Central Jails	...	...	6,12,892	3,37,437	5,46,227	7,85,265	5,87,964	7,02,428	3,06,353	2,30,434	...	41,09,000
District Jails	1,42,785	2,57,622	1,32,421	3,73,825	7,74,113	9,66,265	7,44,739	4,17,515	3,15,097	1,57,338	2,18,492	45,00,212
Juvenile Jails	...	...	...	...	47,257	21,502	...	...	...	...	...	68,759
Subsidiary Jails	16,467	21,636	2,12,723	39,957	2,12,786	1,91,300	92,551	1,59,056	95,392	15,329	43,168	11,00,375
Convict Camps	...	...	...	2,31,029	...	...	...	...	...	...	...	2,31,029
School of Industry	...	...	...	22,400	...	...	2,743	...	...	...	...	25,143
Charges for Moving Prisoners	3,343	10,112	29,662	59,708	62,574	44,159	56,103	43,801	31,793	4,352	5,265	3,50,872
Payment to officers of other Provinces	...	...	...	3,173	...	...	...	...	...	...	...	3,173
Jail Manufactures	26,805	18,347	4,22,462	1,51,881	8,72,290	2,72,460	2,31,957	1,77,477	6,23,937	2,19,414	39,761	30,56,791
Refunds	205	...	...	...	...	...	...	...	...	...	...	205
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 33B.	1,89,605	3,07,717	15,63,173	13,34,844	27,94,836	23,27,021	17,61,210	15,68,221	14,21,333	6,62,816	3,06,686	1,42,37,462

Total India converted into £ at Rs. 15=£1 . £ 949,164

No. 33G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1917.

INDIA, GENERAL.	Rs.
Salary and Establishment of the Superintendent, including Judicial Establishment	1,36,278
Police Establishment	1,81,933
Medical, Commissariat, and other Establishments	1,88,977
Ecclesiastical Establishment, Chaplain	3,765
Commissariat Supplies	7,41,297
Stores, Clothing, Tools, etc.	1,72,361
Passage Money, Freight, etc.	61,750
Subsistence money to convicts	86,497
Miscellaneous Contingencies	12,975
Charges in connection with the Mail Steamer "S. S. Maharaja"	4,67,428
Refunds	30
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., Rs.	20,53,291

Total India converted into £ at Rs. 15=£1 . £ 136,886

No. 34A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions received for Police furnished to Municipal and Town Funds	...	...	...	26,378	10,603	...	...	...	...	...	...	36,981
Receipts on account of Police supplied to Public Departments, Private Companies and Persons.	20,050	15,187	56,289	91,381	24,937	22,465	1,96,579	3,57,212	5,337	26,492	4,679	8,20,608
Recoveries on account of Presidency Police	...	...	66,752	1,61,048	1,17,109	...	...	...	...	...	...	3,44,909
Recoveries on account of Railway Police	...	...	...	...	...	...	...	...	...	...	4,790	4,790
Recoveries on account of Village Police	...	...	...	...	279	...	...	...	...	...	4,884	5,163
Cash Receipts under the Arms Act	481	...	...	48	809	32	443	571	32	...	8	2,424
Fees, Fines, and Forfeitures	20,337	6,692	3,69,602	23,502	14,727	29,650	47,173	1,67,119	22,767	2	39,998	7,41,569
Contributions for Pensions	7,474	6	2,907	5,753	24	1,982	1,778	8,405	...	1,641	...	29,970
Miscellaneous	8,851	2,565	24,430	59,663	15,145	44,706	25,065	14,709	7,597	15,093	1,20,521	3,38,345
TOTAL POLICE RECEIPTS Rs.	57,193	24,450	5,19,980	3,67,773	1,83,633	98,835	2,71,038	5,48,016	35,733	43,228	1,74,880	23,24,759

Total India converted into £ at Rs. 15=£1 . £ 154,984

RECEIPTS IN ENGLAND:

Miscellaneous . . . . . £ 54

Total Police Receipts . £ 155,038

No. 34B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Presidency Police	...	...	5,87,654	12,26,675	19,61,040	...	...	...	...	...	...	37,75,369
Provincial Superintending Officers of the District Police	...	77,458	2,28,661	2,25,816	3,46,816	1,92,692	1,90,779	2,36,917	1,45,024	1,18,463	83,378	18,46,004
District Executive Force:												
District Superintendents and Assistants (*a*)	1,61,373	1,15,272	5,41,212	5,15,531	6,31,848	7,83,521	4,69,693	8,46,059	3,62,006	3,29,649	1,17,051	48,73,215
Payments to Officers of other Provinces	...	...	...	4,454	...	...	...	...	...	...	...	4,454
Inspectors, Constables, etc. (*a*)	10,47,166	7,83,705	51,54,961	47,16,640	40,66,714	56,04,846	35,75,364	41,50,599	23,88,986	19,86,742	6,61,036	3,41,36,759
Police Hospitals—Establishments and Charges	793	...	68,765	5,324	38,979	55,653	...	...	23,926	23,265	15,656	2,32,361
Police Training Schools	...	...	1,22,914	28,997	1,68,859	98,529	...	54,357	1,30,101	56,324	33,098	6,93,179
Office and other Establishments	51,093	...	2,21,224	1,72,799	2,86,395	1,96,532	823	2,43,081	87,526	80,271	34,069	13,73,813
Clothing	73,764	43,436	2,95,376	3,29,537	1,61,599	1,86,227	1,55,296	1,79,724	1,11,805	73,320	21,843	16,31,927
Arms, Accoutrements, and Ordnance Stores	4,141	3,843	80,397	53,075	98,541	57,120	65,352	53,555	18,072	26,497	3,288	4,63,881
Rewards	7,908	7,626	43,415	59,162	54,480	91,965	19,652	1,51,552	19,598	17,778	3,498	4,81,634
Rents, Rates and Taxes	24,531	3,831	1,18,655	33,729	1,42,015	20,809	25,204	1,23,432	55,411	14,444	11,278	5,73,339
Service Postage and Telegrams	12,820	25,330	1,24,506	1,02,457	1,02,046	64,724	1,03,251	44,572	59,610	23,352	13,233	6,75,901
Travelling and Tour Charges	96,464	84,398	11,25,821	7,56,808	10,40,273	6,30,299	5,12,227	8,24,627	4,92,986	2,61,890	1,10,692	59,36,485
House-rent and other Allowances	1,51,695	74,348	1,38,634	80,110	78,181	4,24,692	2,59,111	1,75,965	29,515	1,53,341	43,443	16,09,035
Petty Construction and Repairs	5,184	16,107	1,21,952	57,033	2,64,133	1,39,541	94,743	78,259	1,39,050	65,717	31,274	10,12,993
Purchase, hire, etc., of Steamers and Boats	...	...	—666	3,802	2,63,942	...	....	4,649	1,667	...	7,179	2,80,573
Compensation for Dearness of Provisions	65,873	39,586	95,229	268	1,39,350	15,760	32,246	74,233	1,12,286	908	52,622	6,28,361
Miscellaneous	76,598	33,239	1,92,136	2,11,200	2,66,394	1,70,844	1,08,537	1,66,137	1,00,239	61,312	29,705	14,16,341
Less amount transferred to "Special Police" on account of ¼th share of the cost of the Panch Mahals and Rewakanta Combined Police	...	...	...	*48,581*	...	...	...	...	...	...	...	*48,581*
Less amount recoverable from S. M. Railway and Kolar Gold Field	*14,863*	...	...	...	...	...	...	...	...	...	...	*14,863*
Less amount recoverable from Native States on account of Movghia Operations	*31,888*	...	...	...	...	...	...	...	...	...	...	*31,888*
Less amount recoverable from the Residency Bazar Fund, Secunderabad Local Abkari Fund and His Highness the Nizam's Government	*1,43,591*	...	...	...	...	...	...	...	...	...	...	*1,43,591*
Less ¼th share debitable to Port Fund	...	...	...	...	*3,905*	...	...	...	...	...	...	*3,905*
TOTAL DISTRICT EXECUTIVE FORCE	15,89,061	12,30,721	84,49,531	70,82,345	77,99,844	85,41,062	54,21,499	71,70,801	41,32,784	31,74,810	11,88,965	5,57,81,423
Village Police	...	...	15,39,740	8,84,162	13,290	31,37,417	...	3,919	39,939	...	2,977	56,21,474
Special Police	...	7,86,160	...	5,91,817	3,12,625	...	1,32,196	60,22,174	82,087	...	9,25,958	88,53,017
Railway Police	74,432	51,348	1,38,185	2,90,975	3,56,867	3,72,462	4,10,400	63,225	1,11,140	66,139	23,588	19,58,761
Criminal Investigation Department	5,67,148	56,004	1,62,868	3,13,355	8,64,188	2,72,062	2,76,948	1,96,850	1,85,088	1,13,084	74,561	30,82,156
Cattle Pounds	56	3,242	2,37,128	...	225	...	11,789	130	400	...	27,736	2,80,706
Miscellaneous	...	1,328	1,29,947	...	...	35	7,841	...	...	...	...	1,39,151
Refunds	84	166	1,097	1,229	2,388	2,395	673	7,891	1,734	359	6,768	24,784
TOTAL CHARGES	22,30,781	22,06,427	1,14,74,811	1,06,16,374	1,16,57,283	1,25,18,155	64,52,125	1,87,01,907	46,98,196	34,72,855	23,33,931	8,13,62,845
Total India converted into £ at R15 = £1												£ 5,424,190

(*a*) Includes Exchange Compensation Allowance.

No. 35A.—ACCOUNT of RECEIPTS from PORTS AND PILOTAGE for the Year ended 31st March 1917.

	Madras.	Bombay.	Bengal.	Burma.	Assam.	TOTAL.
	℟	℟	℟	℟	℟	℟
Pilotage Receipts	...	2	10,73,967	...	...	10,73,969
SALE-PROCEEDS OF VESSELS AND STORES :—						
Sale-proceeds of condemned Vessels and Stores	...	...	...	1,935	199	2,134
REGISTRATION AND OTHER FEES :—						
Fees realized at the Shipping Office	...	1,20,727	68,056	11,274	...	2,00,057
Examination Fees	...	...	5,170	5,975	...	11,145
Other Fees	...	...	83	...	...	83
Freight, Passage, and Tonnage	...	...	...	9,101	...	9,101
MISCELLANEOUS :—						
Deductions for Mess Money	...	...	21,269	...	...	21,269
Coast Light Dues	...	38,448	...	3,72,416	...	4,10,864
Survey Fees	...	1,984	47,446	16,939	...	66,369
Contributions	...	...	...	4,200	...	4,200
Other Items	1,313	974	44,973	4,834	...	52,094
TOTAL RECEIPTS IN INDIA ℟	1,313	1,62,135	12,60,964	4,26,674	199	18,51,285
				Total India converted into £ at R15 = £1	£	123,419

No. 35B.—ACCOUNT of CHARGES for PORTS and PILOTAGE for the Year ended 31st March 1917.

(SEE DETAILS, NEXT PAGE.)

	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	℟	℟	℟	℟	℟	℟	℟
Salaries and Allowances of Officers and Men afloat	...	8,337	1,08,883	1,81,407	...	...	2,98,627
Victualling of Officers and Men afloat	...	...	27,878	...	...	2,205	30,083
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	...	8,909	1,18,337	6,54,539	...	32,878	8,14,663
Purchase and hire of Ships and Vessels	...	...	...	60,070	...	...	60,070
Pilotage and Pilot Establishments	...	...	5,80,967	...	470	2,500	5,83,937
Ports and Pilotage Establishments	37,017	61,874	59,038	1,38,339	...	460	2,96,728
Miscellaneous Shore Establishments	...	...	...	86,948	...	...	86,948
Subsidies to Steam-boat Companies	...	...	3,000	2,33,434	...	2,700	2,39,134
MISCELLANEOUS—							
Other Miscellaneous charges	...	1,198	1,86,896	35,860	...	...	2,23,954
State Yacht Establishment	...	...	27,250	2,440	...	25,013	54,703
Light-Houses and Light ships	...	43,237	...	2,39,968	5,601	...	2,88,806
Refunds	...	216	2,780	14,379	...	...	17,375
TOTAL CHARGES IN INDIA	37,017	1,23,771	11,15,029	16,47,384	6,071	65,756	29,95,028
				Total India converted into £ at R15=£1		£	199,668

No. 35B.—DETAILED ACCOUNT of CHARGES for PORTS and PILOTAGE for the year ended 31st March 1917—*contd.*

DETAILS.		Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
		₹	₹	₹	₹	₹	₹	₹
Salaries and Allowances of Officers and Men afloat.								
Pilot Vessels.								
P. V. "Fraser"		...	...	47,678	...	...	...	47,678
„ "Lady Fraser"		...	...	46,006	...	...	...	46,006
Inland Vessels, Steamers and Flats.								
B. G. L "Myitha"		...	...	...	...	...	...	...
B. G. L. "Chindwin"		...	...	...	6,769	...	...	6,769
Steamer "Guide"		...	...	15,199	...	...	...	15,199
Flat "Mooltan"		...	8,337	...	...	...	...	8,337
Steamer "Jhelum"		...						
Steam Launch Establishment and Contingencies		...	...	...	1,74,638	...	...	1,74,638
Total Salaries, etc.	R	...	8,337	1,08,883	1,81,407	...	...	2,98,627
Pilotage and Pilot Establishments.								
Branch, Master and Mate Pilots, Pilots Harbour Master, Serang and Lascars		...	...	5,52,339	...	470	...	5,52,809
Volunteers' and Leadsmen's Allowances		...	...	6,640	...	...	...	6,640
Mess, Passage and Miscellaneous		...	...	21,988	...	...	2,500	24,488
Total Pilotage, etc.	R	...	...	5,80,967	...	470	2,500	5,83,937
Ports and Pilotage Establishments.								
Port Officers' Department		...	...	46,208	1,37,408	...	...	1,83,616
Agent for Government Consignments		3,825	...	—96,508	...	...	...	—92,683
Shipping Office		...	55,793	58,078	...	...	...	1,13,871
Marine Court		...	494	620	398	...	460	1,972
Survey of Steam Vessels		...	5,587	50,640	533	...	...	56,760
Establishment and Miscellaneous		33,192	...	...	...	...	...	33,192
Total Ports and Pilotage Establishments	R	37,017	61,874	59,038	1,38,339	...	460	2,96,728
Miscellaneous Shore Establishments.								
Salaries of Officers		...	...	...	12,420	...	...	12,420
Staff and Shore Allowances to Officers		...	...	...	6,774	...	...	6,774
Establishments and Contingencies		...	...	...	67,754	...	...	67,754
Total Miscellaneous Shore Establishments	R	...	...	...	86,948	...	...	86,948
Other Miscellaneous Charges.								
Shipping Fees and Sundries		...	...	5,297	8,482	...	...	13,779
Harbour Master's Fees for Sea-going and Inland Vessels		...	...	2,690	910	...	...	3,600
Hire of Moorings for Sea-going and Inland Vessels		...	...	21,428	...	...	...	21,428
Allowance to a clerk in Government Dockyard for performing clerical duties in connection with the examination of Engineers and Engine Drivers		...	...	125	...	...	...	125
Kolaba Life Boat and Warning Signal Station at Alibag		...	985	...	...	...	...	985
Life Boat Establishment at Goalundo		...	...	666	...	...	...	666
Coal Depôt and other Establishments		...	...	...	2,047	...	...	2,047
Clearance of Irrawaddy-Chindwin River		...	...	...	24,264	...	...	24,264
Miscellaneous		...	213	5,361	157	...	...	5,731
Contribution to port funds		...	...	1,50,969	...	...	...	1,50,969
Allowance to Medical Officers for attending on crews of pilot vessels		...	...	360	...	...	...	360
Total Other Miscellaneous Charges		...	1,198	1,86,896	35,860	...	...	2,23,954

No. 36A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1917.

	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FEES FROM SCHOOLS AND COLLEGES .	51,986	25,576	3,05,355	4,69,799	8,79,810	4,95,280	4,64,394	3,43,716	2,96,655	2,26,545	1,90,326	37,49,442
CONTRIBUTIONS .	20,119	...	630	5,500	12,135	3,136	143	...	19,354	1,369	9,000	71,386
INCOME FROM ENDOWMENTS . .	...	...	1,175	...	...	4,808	...	...	...	...	...	5,983
MISCELLANEOUS:												
Sale proceeds of articles manufactured in Reformatory Schools and other workshop receipts . .	1,469	...	5,517	7,598	4,845	82,228	2,132	1,908	6,981	2,683	1,034	1,16,395
Sale proceeds of Books	38	647	...	20,195	60	14,926	...	...	227	20,194	186	56,473
Examination Fees .	3,752	44	13,446	38,856	9,645	30,508	13,476	15,157	8,996	2,426	842	1,37,142
Other Receipts . .	476	1,25,103	28,025	31,297	40,897	20,007	42,228	4,960	23,421	18,086	2,848	3,37,348
TOTAL RECEIPTS . Rs.	77,840	1,51,370	3,54,148	5,73,245	9,47,392	6,50,893	5,22,373	3,65,741	3,55,634	2,71,297	2,04,236	44,74,169
Total India converted into £ at Rs. 15=£1 . £												**298,278**

No. 36B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1917.

	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION:												
Salary (a) . .	...	21,368	49,064	46,699	56,493	54,047	30,444	34,426	33,405	43,604	26,040	3,95,590
Establishment and Contingencies .	728	13,050	42,733	39,061	95,678	96,322	48,580	59,461	44,529	32,916	23,934	4,96,992
INSPECTION:												
Salary (a) . .	19,650	20,016	4,57,561	3,43,173	5,25,271	3,41,334	2,20,791	2,87,917	2,97,859	1,56,926	89,202	27,59,700
Establishment and Contingencies .	18,517	14,659	3,89,469	3,01,510	3,70,562	2,21,453	1,07,855	2,34,410	2,01,671	1,11,442	97,517	20,69,065
UNIVERSITY . .	13,000	...	1,03,480	55,000	1,21,076	2,37,024	88,200	...	...	...	...	6,17,780
GOVT. COLLEGES—GENERAL . .	39,448	...	4,54,646	3,06,263	9,06,720	3,15,368	1,79,392	1,61,283	2,86,559	1,59,746	1,62,886	29,72,311
GOVT. COLLEGES—PROFESSIONAL . .	...	...	2,79,881	2,79,919	3,40,846	4,27,091	...	5,800	51,111	1,63,119	17,612	15,65,379
GOVT. SCHOOLS—GENERAL:												
Secondary . .	1,45,942	71,415	1,04,411	5,44,912	9,52,707	8,81,292	7,43,383	6,72,469	4,05,885	3,96,105	3,28,538	52,47,059
Primary . .	83,583	...	3,06,948	6,847	79,327	429	...	24,335	35,544	1,28,321	58,574	7,23,908
Contribution to Schools	...	2,04,592	18,29,023	30,86,057	10,30,644	16,19,810	15,13,896	87,516	10,54,622	10,92,836	3,53,971	1,18,72,967
GOVT. SCHOOLS—SPECIAL:												
Training Schools .	16,429	31,899	7,00,404	3,11,124	3,89,293	1,88,773	2,89,055	1,13,516	3,32,991	1,40,571	45,725	25,59,780
Technical Schools .	...	...	72,913	1,09,148	1,87,981	2,44,477	1,00,485	86,333	92,269	...	18,282	9,11,889
Reformatory Schools .	...	...	45,557	43,011	...	43,583	27,918	22,216	1,15,094	16,273	...	3,13,652
Other Schools, etc. .	...	...	...	...	1,49,527	...	...	...	7,954	...	11,768	1,69,249
GRANTS-IN-AID:												
Grants-in-aid . .	5,29,756	1,32,082	32,91,580	11,74,075	17,43,828	1,76,872	7,43,023	7,93,609	4,06,504	4,48,763	1,36,315	95,76,407
Payments by Results	...	...	...	8,03,832	1,50,083	11,25,950	...	3,09,380	63,811	...	157	24,53,213
SCHOLARSHIPS . .	49,575	7,404	1,57,444	74,253	2,48,827	1,47,191	1,54,164	83,980	1,01,442	85,810	53,678	11,63,768
MISCELLANEOUS:												
Government Book Depôt . . .	...	...	...	22,638	...	11,562	...	...	...	6,892	...	41,092
Grants for Encouragement of Literature	500	...	...	5,070	11,154	1,976	350	...	2,704	417	168	22,339
Miscellaneous .	1,01,656	576	29,504	49,069	3,25,107	91,655	30,911	(b)1,07,378	1,32,804	12,215	13,524	8,94,399
REFUNDS . . .	...	...	2,387	220	2,028	323	76	305	20,415	394	1,340	27,488
NET CHARGES IN INDIA . . Rs.	10,18,784	5,17,061	83,17,005	76,01,881	76,87,152	62,26,532	42,78,524	30,84,334	36,87,173	29,96,350	14,39,231	4,68,54,027
Total India converted into £ at Rs. 15=£1 . £												**3,123,602**
CHARGES IN ENGLAND:												
Passage of Educational Officers on appointment, etc.											31	
Scholarships to enable Natives of India to pursue their education in England											8,799	
Deputation Allowances of Officers while studying educational methods in England, etc.											516	
												9,346
TOTAL CHARGES UNDER EDUCATION . £												3,132,948

(a) Including Exchange Compensation Allowance.
(b) Including Rs. 21,800 on account of Contribution paid to the Educational Syndicate.

No. 37.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHURCH OF ENGLAND:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stipend of the Bishop	48,801	...	17,778	29,353	...	...	...	12,100	...	15,498	...	1,23,530
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (*a*)	1,13,247	41,430	2,17,267	2,00,138	99,527	1,87,119	1,83,407	90,769	20,128	68,754	12,349	12,34,135
Other allowances to Chaplains, etc.	14,719	1,088	14,255	24,622	5,985	19,903	3,948	...	103	1,046	2	85,671
Establishments	6,062	1,080	4,646	13,211	9,792	7,533	2,636	3,778	2,329	3,663	694	55,424
Other Charges	8,600	7,580	30,249	11,075	11,537	8,366	25,088	27,411	8,066	17,904	3,958	1,59,834
CHURCH OF SCOTLAND: (*b*)												
Pay of Chaplains and Registrars, including allowance (*a*)	8,533	...	24,713	49,009	26,248	6,236	4,756	...	...	...	...	1,19,495
Establishments	675	198	551	1,512	2,727	612	230	...	...	...	...	6,505
Other Charges	736	108	1,979	2,264	5,009	533	9,757	...	...	...	...	20,386
CHURCH OF ROME:												
Allowances to Bishops and Priests, etc. (*b*)	150	288	...	10,181	6,246	3,004	4,574	...	288	...	...	24,731
Other Charges	...	...	...	366	171	60	134	...	...	...	...	731
Charges for Cemeteries	6,459	2,183	9,216	11,732	2,904	10,218	8,338	7,465	3,537	3,667	1,340	67,559
Miscellaneous Ecclesiastical charges	1,000	...	6,600	6,600	396	2,911	2,000	4,355	...	...	...	23,862
Payments to Officers of other Provinces	2,536	...	...	960	...	...	...	...	...	...	...	3,496
TOTAL CHARGES IN INDIA . Rs	2,11,518	53,955	3,27,254	3,61,023	1,70,542	2,46,495	2,44,868	1,45,878	34,451	1,10,532	18,843	19,25,359
Total India converted into £ at Rs. 15=£ 1 . £												128,357
CHARGES IN ENGLAND:												
Passage of Chaplains on appointment, etc. . £												180
TOTAL ECCLESIASTICAL CHARGES . £												128,537

(*a*) Includes Exchange Compensation Allowance.
(*b*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 67D, page 242.

No. 38A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the Year ended 31st March 1917.

RECEIPTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical School and College Fees	...	...	42,854	1,40,429	1,14,758	19,528	21,800	329	10,952	741	3,009	3,54,400
Hospital Receipts	...	...	40,290	1,68,782	1,56,030	11,558	...	53,303	1,746	...	...	4,31,709
Lunatic Asylum Receipts	...	...	23,353	68,467	24,008	9,129	11,166	38,927	459	6,070	1,530	1,83,109
Medicines sold by Civil Surgeons	492	96	...	...	15	...	...	...	19,557	...	428	20,588
Contributions	5,500	...	28,862	38,485	64,030	43,025	...	16,185	2,333	144	378	1,98,942
Miscellaneous	2,213	630	6,700	4,145	14,777	11,895	6,258	13,841	5,221	1,005	1,154	67,839
TOTAL RECEIPTS IN INDIA . ₹	8,205	726	1,42,059	4,20,308	3,73,618	95,135	39,224	1,22,585	40,268	7,960	6,499	12,56,587
Total India converted into £ at ₹15=£1 . £												**83,772**
RECEIPTS IN ENGLAND:												
Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance . . . . . £												356
TOTAL MEDICAL RECEIPTS £												84,128

No. 38B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1917.

CHARGES.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical Establishment	3,05,145	93,136	4,55,284	3,04,661	4,53,141	5,93,741	3,49,682	4,95,687	3,22,255	3,02,287	2,28,547	39,03,566
Hospitals and Dispensaries	3,13,393	89,660	8,29,037	9,30,984	10,84,779	3,43,174	1,35,318	9,26,592	2,27,269	3,26,901	1,99,437	54,06,574
X-Ray Institute (a)	69,046	...	...	...	...	...	...	...	...	...	...	69,046
Grants for Medical Purposes	3,00,457	...	1,415	10,000	1,09,284	39,094	4,767	16,811	...	1,200	6,506	4,89,534
Medical Schools and Colleges	96	...	3,20,967	3,14,271	4,37,107	1,86,994	2,45,361	62,675	78,734	36,539	41,174	17,23,918
Lunatic Asylum	8,545	...	1,59,754	2,92,836	1,96,528	1,61,348	60,637	1,36,208	34,012	46,480	50,201	11,46,549
Chemical Examiner's Department	...	...	31,853	60,256	38,010	36,908	7,665	31,953	...	...	...	2,06,645
Refund	...	...	980	4,463	17,481	68	10	1,916	576	447	535	26,476
CHARGES IN INDIA ₹	9,96,682	1,82,796	17,99,320	19,17,471	23,36,330	13,61,327	8,03,440	16,71,842	6,62,846	7,13,854	5,26,400	1,29,72,308
Total India converted into £ at ₹15=£1 £												**864,820**
CHARGES IN ENGLAND:												
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, etc.											796	
Miscellaneous expenditure											150	946
TOTAL MEDICAL CHARGES £												865,766

(a) Formerly recorded under "Scientific and Miscellaneous Departments".

No. 38C.—ACCOUNT of RECEIPTS of the SANITATION* DEPARTMENT for the year ended 31st March 1917.

RECEIPTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	℞	℞	℞	℞	℞	℞	℞	℞	℞	℞	℞	R
Sanitation and Vaccination Receipts . . .	1,00,087	...	17,485	20,075	83,937	40,938	1,16,022	21,474	13,527	31,553	29,902	4,75,000
											Total India converted into £ at R15=£ 1	£ 31,667

38D.—ACCOUNT of CHARGES of the SANITATION* DEPARTMENT for the year ended 31st March 1917.

CHARGES.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	℞	℞	℞	℞	℞	℞	℞	℞	℞	℞	℞	℞
Sanitation and Vaccination Establishment . .	99,997	13,389	1,93,984	2,56,879	2,56,271	1,53,225	61,785	1,64,716	1,76,386	41,702	70,433	14,88,767
Grants for Sanitary Purposes	6,26,630	2,01,945	13,56,012	1,13,275	91,620	10,47,227	5,63,262	5,91,842	30,292	4,67,349	3,041	50,92,495
Expenses in connection with the bubonic plagues malaria and epidemics	49,230	5,668	1,27,898	76,888	45,565	1,73,544	1,58,484	1,05,014	44,362	81,946	56,430	9,25,029
Bacteriological Laboratories and Pasteur Vaccine Institute (*a*)	1,45,150	...	26,469	14,156	...	...	25,062	41,428	3,426	...	12,968	2,68,659
Refunds	3,238	...	469	...	...	...	187	407	...	...	...	4,301
TOTAL CHARGES IN INDIA . ℞	9,24,245	2,21,002	17,04,832	4,61,198	3,93,456	13,73,996	8,08,780	9,03,407	2,54,466	5,90,997	1,42,872	77,79,251
											Total India converted into £ at R15=£ 1	£ 518,617
CHARGES IN ENGLAND:												
Contribution to the Tropical Disease Research Fund											500	
Contribution to the Tropical Diseases Bureau											500	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board											125	
Contribution to the International Bureau of Public Health											556	1,681
											TOTAL SANITATION CHARGES .	520,298

* Formerly included under Medical.

(*a*) Includes charges of the Central Research Institute which were formerly shown under "Scientific and Miscellaneous Departments".

No. 39—ACCOUNT of CHARGES of POLITICAL AGENTS and other FOREIGN SERVICES for the Year ended 31st March 1917.

IN INDIA.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
POLITICAL AGENTS:												
Residents and Political Agents, etc., at Native and Foreign Courts, Salaries (a)	14,11,783	2,06,975	50,822	5,51,064	13,320	31,500	2,10,553	1,95,662	25,370	29,575	29,844	27,56,468
Establishments and Contingent Charges etc	12,33,055	3,13,681	43,443	5,03,537	2,848	9,855	1,41,895	1,96,627	28,342	13,565	20,181	25,07,029
Less—Contribution for Salaries, Establishments, etc.	*1,28,171*	...	*2,298*	*2,92,277*	...	...	...	...	*9,903*	*14,326*	...	*4,46,975*
WATCH AND WARD TRANS-FRONTIER (NORTH-WEST FRONTIER):—												
Charges for Khyber Rifles	...	5,01,547	...	...	...	...	...	...	...	...	...	5,01,547
Allowances to Tribes	...	3,43,888	...	...	...	...	9,417	...	...	...	...	3,53,305
Chitral Scouts	...	39,436	...	...	...	...	...	...	...	...	...	39,436
Charges for Levies	...	1,48,438	...	...	...	...	...	...	...	...	...	1,48,438
Waziristan Militia	...	12,92,259	...	...	...	...	...	...	...	...	...	12,92,259
Kurrum Militia	...	4,32,158	...	...	...	...	...	...	...	...	...	4,32,158
Baluchistan Charges: Frontier Levies and Maintenance of Communication	8,00,890	...	...	...	...	...	...	...	...	...	...	8,00,890
Zhob Levy Militia	5,27,814	...	...	...	...	...	...	...	...	...	...	5,27,814
Mekran Levy Corps	2,20,980	...	...	...	...	...	...	...	...	...	...	2,20,980
CHARGES ON TIBET FRONTIER	1,95,781	...	...	...	...	...	13,127	...	..	...	...	2,08,908
CHARGES ON ACCOUNT OF DIPLOMATIC AND CONSULAR SERVICES IN PERSIA	22,75,891	...	...	...	...	...	...	...	...	...	...	22,75,891
CHARGES ON NORTH-EAST FRONTIER	...	...	...	...	...	...	...	...	...	...	5,08,873	5,08,873
POLITICAL SUBSIDIES:												
Subsidy to the Amir of Afghanistan	18,50,000	...	...	...	...	...	...	...	...	...	...	18,50,000
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	1,86,400	...	...	...	...	...	...	...	...	...	...	1,86,400
Bhutan Durbar	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Subsidy to Contractors for supply of Camels on Nushki-Seistan Route	75	...	...	...	...	...	...	...	...	...	...	75
Other Subsidies	...	12,000	...	...	...	...	7,360	...	...	...	...	19,360
ENTERTAINMENT OF ENVOYS AND CHIEFS	33,334	2,70,788	...	14,685	...	...	10,632	1,623	...	...	3,926	3,34,988
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	48,072	12,452	...	38,243	5,732	...	5,838	15,428	2,724	...	4	1,28,493
REFUGEES AND STATE PRISONERS:												
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	65,631	...	...	...	...	...	65,631
Ayub Khan	...	...	...	...	...	...	1,40,074	...	...	...	...	1,40,074
Kabul Refugees and State Prisoners	15,079	10,083	...	19,283	...	24,220	59,881	...	...	...	...	1,28,546
Chitral Prisoners	...	...	10,982	...	...	...	...	...	...	...	...	10,982
Thebaw, ex-King of Burma	...	...	...	1,11,463	...	...	...	...	...	...	...	1,11,463
Burmese Refugees and State Prisoners	3,360	...	4,800	...	...	...	...	21,755	...	...	...	29,915
Other Refugees and State Prisoners	600	...	18,511	...	5,400	8,980	...	...	...	...	...	33,491
SPECIAL POLITICAL EXPENDITURE:												
Burma-China Boundary Commission	...	...	...	...	...	...	...	6,17,068	...	...	...	6,17,068
Miscellaneous	12,82,571	...	...	...	...	...	...	...	...	...	...	12,82,571
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	2,80,018	...	...	...	...	...	...	...	...	...	...	2,80,018
CHARGES FOR LIGHTING AND BUOYING OF THE PERSIAN GULF	98,957	...	...	...	...	...	...	...	...	...	...	98,957
MISCELLANEOUS:												
Malwa Bhil Corps	1,42,167	...	...	...	...	...	...	...	...	...	...	1,42,167
Mewar Bhil Corps	1,79,212	...	...	...	...	...	...	...	...	...	...	1,79,212
Imperial Cadet Corps	9,453	...	...	...	...	...	...	...	...	...	...	9,453
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	2,944	...	...	...	61,000	...	...	667	...	...	...	64,611
Demarcation of Boundary and Trans-Frontier Surveys	1,246	...	19,005	1,069	...	2,613	264	200	1,699	...	...	26,096
Charges in connection with the education of Tibetan boys	5,781	...	...	...	...	...	...	...	...	...	...	5,781
Purchase and Repair of Insignia of the Order of Indian Empire	6,626	...	...	...	...	...	...	...	...	...	...	6,626
Rewards to Native Chiefs for Political Services	1,397	49,373	...	...	...	...	1,869	899	...	...	...	53,538
Rewards for Intelligence and Assistance	...	9,833	...	...	700	...	205	240	...	...	...	10,978
Charges in connection with the deputation of an officer in Persian Gulf	2,932	...	...	...	...	...	...	...	...	...	...	2,932
Cost of war news supplied to Native Chiefs	77,988	...	...	...	...	...	...	...	...	...	...	77,988
Major Key's deputation to Mekran Border	5,29,134	...	...	...	...	...	...	...	...	...	...	5,29,134
Sundry charges	4,980	66,455	...	44	5,780	1,573	14,158	44,644	693	8,791	4,732	1,51,850
TOTAL CHARGES IN INDIA ₹	1,15,00,349	37,09,366	1,45,265	9,47,111	94,780	1,44,372	6,15,273	10,94,813	48,925	37,605	5,67,560	1,89,05,419
Total India converted into £ at ₹15=£1 £												1,260,861
CHARGES IN ENGLAND—												
Moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam											1,158	
Sum placed at the disposal of the Secretary of State for India for Secret Service											5,000	
Cost of Insignia of Indian Orders											2,224	
Moiety of expenditure in connection with the South Persia Military Police											476	
Miscellaneous expenditure											7,615	
											16,473	
Stores for India (including £171 1s. 11d. portion of cost of Stores for lighting and buoying the Persian Gulf)											5,609	
TOTAL CHARGES IN ENGLAND												22,082
TOTAL CHARGES OF POLITICAL AGENCIES, ETC. £												1,282,443

(a) Includes Exchange Compensation Allowance.

134377

No. 40A.—ACCOUNT of RECEIPTS under Agriculture for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Agriculture Receipts including receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton Ginning Factories . . .	Rs. 20,568	Rs. 772	Rs. 1,79,305	Rs. 1,54,949	Rs. 72,612	Rs. 2,19,200	Rs. 1,05,581	Rs. 24,733	Rs. 31,486	Rs. 1,25,949	Rs. 14,000	Rs. 9,49,156
Veterinary Receipts .	1,60,720	...	18,943	23,568	43,585	23,310	1,44,509	...	...	1,211	1,669	4,17,515
TOTAL AGRICULTURE .	1,81,288	772	1,98,249	1,78,517	1,16,197	2,42,510	2,50,090	24,733	31,486	1,27,160	15,669	13,66,671
Total India converted into £ at R15=£1 . £												91,111

No. 40B.—ACCOUNT of CHARGES under AGRICULTURE for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture . . .	5,73,264	46,989	7,72,668	8,42,454	7,56,115	9,31,556	5,75,634	2,49,783	3,03,867	5,47,952	2,14,365	58,14,647
Veterinary Charges .	2,83,305	14,634	2,65,976	3,00,628	1,95,424	1,55,895	5,86,351	2,17,582	63,863	1,61,492	54,680	22,99,830
Registrar of Co-operative Credit Societies . .	13,397	...	1,58,563	1,17,084	1,34,935	1,02,578	79,126	1,67,814	84,506	1,23,984	13,847	9,95,834
Refunds . .	...	...	3,317	...	126	325	109	...	3	827	...	4,707
TOTAL .	8,69,966	61,623	12,00,524	12,60,166	10,86,600	11,90,354	12,41,220	6,35,179	4,52,239	8,34,255	2,82,892	91,15,018
Total India converted into £ at R15=£1 . £												607,668

CHARGES IN ENGLAND:

Allowance, etc., of an engineer expert sent to India to assist in the improvement of indigenous methods of sugar extraction	642
Balance of the Allowance, etc., of an expert sent to India to conduct an enquiry with a view to the revival of the silk industry	759
Contribution for the years 1916 and 1917 to the International Institute of Agriculture at Rome	1,433
Passage of Officers on appointment and miscellaneous expenditure	802
	3,636
Stores for India	311
TOTAL CHARGES IN ENGLAND .	3,947
TOTAL CHARGES UNDER AGRICULTURE £	611,615

No. 40 C.—ACCOUNT of Receipts under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cinchona Plantation Receipts . . .	...	...	8,91,624	...	11,99,128	...	...	...	...	...	...	20,90,752
Fees, etc., levied under Inland Labour Transport Act of 1882 .	...	...	346	...	2,002	...	...	...	1	...	16,259	18,608
Examination Fees .	2,054	29	2,12,892	13,127	928	157	1,591	5	...	996	...	2,31,779
Emigration Fees . .	...	1	5,061	2,307	8,837	...	31	...	...	...	...	16,237
Steam Boiler Inspection Fees . . .	...	...	39,135	...	...	...	20,870	...	...	22,214	...	82,219
Sale of Stores and Materials . . .	88,941	...	...	...	...	...	...	...	...	...	...	88,941
Fisheries . . .	...	...	1,91,515	...	...	...	18	...	...	...	...	1,91,533
Miscellaneous . .	20,495	438	44,738	23,441	49,574	21,488	8,166	29,907	1,442	1,582	1,707	2,02,978
TOTAL RECEIPTS IN INDIA R	1,11,490	468	13,85,311	38,875	12,60,469	21,645	30,676	29,912	1,443	24,792	17,966	29,23,047
Total India converted into £ at R15=£1 . £												194,870

RECEIPTS IN ENGLAND:

Sale proceeds of books, maps, etc.	£ 678
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS .	£ 195,548

No. 40D.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scientific.												
Survey of India (as per details in Account No. 40E., page 104)	18,13,854	...	...	...	...	...	...	...	...	...	...	18,13,854
Botanical Survey	34,974	...	...	...	...	...	...	...	...	...	...	34,974
Geological Survey: Superintending Officers 1,08,045; Establishment 29,869; General Charges (including Library, Museum, etc) 35,320	1,73,234	...	...	...	...	...	...	...	...	...	...	1,73,234
Meteorological Department	4,31,307	...	...	...	...	...	...	...	...	...	...	4,31,307
Archæological Department	2,83,683	...	40,240	...	...	...	...	33,908	1,763	...	...	3,59,594
Central Museum	93,010	...	...	...	...	...	...	...	...	...	...	93,010
Imperial Institute	...	...	...	...	...	38	...	...	...	...	...	38
Donations to Scientific Societies	11,000	...	3,124	10,900	18,375	...	300	...	5,500	...	13,000	62,199
Ethnographical Survey	...	...	...	...	...	...	...	...	...	...	162	162
Board of Scientific Advice	3,006	...	...	...	...	...	...	...	...	...	...	3,006
Provincial Museums	13,669	3,464	45,037	...	...	21,742	9,348	744	...	8,990	32	1,03,026
Exploration of Petroleum, Coal and Minerals	4,563	...	...	...	...	...	...	...	...	...	...	4,563
Zoological Survey	46,480	...	...	...	...	...	...	...	...	...	...	46,480
Labour and Emigration.												
Emigration	17,147	...	9,692	...	21,782	893	...	...	...	...	...	49,514
Inland Labour Transport	...	...	480	...	23,052	...	...	...	1,748	204	43,800	69,284
Inspector of Factories	31	...	31,210	57,242	57,155	16,577	12,864	16,288	525	...	...	1,91,892
Statistics.												
Bureau of Commercial Intelligence	1,92,857	...	...	...	...	...	...	...	...	...	...	1,92,857
Census	130	...	...	...	1,991	...	...	...	...	...	...	2,121
Gazetteer and Statistical Memoirs	...	...	...	...	1,440	...	2 001	...	5,472	...	1,545	10,458
Provincial Statistics (*a*)	1,106	4,588	30,578	37,574	38,644	25,587	9,265	49,777	12,372	14,404	10,794	2,34,689
Miscellaneous.												
Controller of Patents and Designs	40,384	...	...	...	...	...	...	...	...	...	...	40,384
Cinchona Plantations	...	...	3,79,508	...	2,16,338	...	...	...	...	...	...	5,95,846
Inspector of Mines	1,23,471	...	...	...	71	...	...	...	...	...	...	1,23,542
Imperial Library	45,639	...	...	...	...	...	...	...	...	...	...	45,639
Preservation and Translation of Ancient Manuscripts	...	...	...	3,200	9,200	1,250	...	...	...	...	10	13,660
Examinations	47,602	...	1,73,171	18,823	907	...	4,004	1,110	43	...	150	2,45,810
Inspector of Explosives	82,777	...	...	...	...	...	...	...	...	...	...	82,777
Steam Boiler Inspection Establishment	...	...	30,702	11,423	...	1,544	12,623	...	...	25,391	...	81,683
Actuary to the Government of India	24,519	...	...	...	...	...	...	...	...	...	...	24,519
Registrar of Joint Stock Companies	1,317	...	11,862	24,139	15,991	5,485	26,375	...	990	...	...	86,159
Fisheries	...	...	2,40,965	...	39,475	...	21,253	...	...	...	7,006	3,08,699
Miscellaneous	20,097	8,000	2,29,549	1,117	26,423	38,230	50,381	32,026	317	44,801	476	4,51,417
Refunds	145	...	2,097	...	753	1,667	38	8	2	179	45	4,934
TOTAL CHARGES IN INDIA Rs.	35,06,002	16,052	12,28,215	1,64,418	4,71,595	1,13,013	1,48,452	1,32,861	28,732	93,969	77,020	59,81,331
Total India converted into £ at R15=£1											**£**	398,756
Carried over												398,756

(*a*) Includes expenditure on Registration of Railway and River-borne Traffic which was formerly shown under separate minor heads.

No. 40D.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the Year ended 31st March 1917—*concld.*

		£
	Brought forward . .	398,756
CHARGES IN ENGLAND:	£	
Objects of a literary, scientific, or antiquarian character	1,866	
Expenses attending the preparation of "Fauna Indica"	1,092	
Expenses in connection with the Indian Section of the Imperial Institute .	1,511	
Expenditure in connection with the History of the Indian Expeditionary Force in France	1,221	
Grant in aid of the publication of the "Encyclopædia of Islam" . .	200	
Contingent expenses of the India Museum Collection at Kew . . .	406	
Preparation of Tide Tables for Indian Ports	933	
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	1,977	
	9,206	
Stores for India	31,218	
TOTAL CHARGES IN ENGLAND .		40,424
TOTAL CHARGES UNDER SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS . £		439,180

No. 40E.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

		₹
INDIA, GENERAL.		
Scientific.		
SURVEY OF INDIA:		
Controlling and Administrative Staff		1,37,500
Head-Quarters Offices:		
Office Establishment, Correspondence and Drawing Branch		2,61,952
Lithographic and Photographic Establishments		1,75,168
Engraving Establishment		62,988
Trigonometrical Office Establishment		1,82,167
Bengal Drawing Office		7,531
Bihar and Orissa Drawing Office Establishment		14,950
Mathematical Instrument Factory (including cost of Instruments purchased in India) .		3,06,381
Simla Drawing Office Establishment		59,244
Survey Parties:		
Charges of Working Parties		16,31,621
Miscellaneous Charges		46,528
		28,86,030
	₹	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 15B, page 38	*2,14,801*	
„ „ to 42—Major Works—Working Expenses, Account No. 60A, page 161	*210*	
„ „ to "49—Irrigation, Account No. 75, page 283 . .	*320*	
„ „ for cost of Instruments and Maps supplied to other Public Departments	*,56, 845*	
		10,72,176
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 40D . ₹		18,13,854
Total converted into £ at ₹15=£1 £		120,924

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-17.

Section E.—Miscellaneous.

Revenue, £847,530;—Expenditure, £5,414,272.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Territorial and Political Pensions	41	Expenditure	114	...	...	207,968
Civil Furlough	42	Expenditure	114	...	...	252,516
Superannuations	43A	Receipts	115	...	219,865	...
„	43B	Expenditure	116	...	...	3,475,700
Stationery and Printing	44A	Receipts	117	...	96,034	...
„	44B	Expenditure	117	...	...	807,038
„	44C	Details of Charges under Printing Establishments	118	296,747	...	...
„	44D	Statement showing the value of Stationery Stores supplied to the various Departments	119	256,441	...	...
„	44E	Statement showing the value of Printing Work, etc., supplied to the various Departments	120	559,898	...	...
Exchange	45	Receipts	121	...	111,371	...
Miscellaneous	46A	Receipts	122	...	420,260	...
„	46B	Expenditure	123	...	...	671,050
				Total	847,530	5,414,272

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1917.

INDIA, GENERAL.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS.			
Angria Family.			
Exceeding Rs. 5,000 per annum :			
Family of Sardar Manoji Rao Angria of Alibagh (Indore)		9,000	
Banda Family.			
Not exceeding Rs. 5,000 per annum		7,107	
Banpur Family.			
Not exceeding Rs. 5,000 per annum :			
Pahar Singh		3,600	
Jeitpur Family.			
Not exceeding Rs. 5,000 per annum :			
Dependants of Maharajah Anupgir		3,000	
Kharun Chiefs.			
Exceeding Rs. 5,000 per annum :			
Sardar Habibulla Khan, son and successor of Sirdar Yakub Khan (Quetta)		6,000	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		12	
Afghan Refugee.			
Not exceeding Rs. 5,000 per annum			
Sardar Haidar Quli Khan		4,250	
Other Pensions.			
Not exceeding Rs. 5,000 per annum :			
Delhi Family	19,662		
Rohtak Family	85		
Bolia Family	2,567		
Jhansi Family	1,200		
Family of the late Pindari Chiefs	180		
Carnatic Stipendiaries	5,206		
Family of Rao Khosal Sing of Hirapur	2,254		
Kurnool Family	872		
Shahgurh Family	150		
Udayagiri Family	17		
Tokeker Family	115		
Nagpur Pensions	148		
Masulipatam Family	98		
Mahratta Salianadars	18,434		
Mohipatram Family	2,172		
Miscellaneous	48,364		
		1,01,524	
CHARITABLE ALLOWANCES.		1,34,493	
Not exceeding Rs. 5,000 per annum :			
Delhi Royal Family	18,422		
Family of Nawab of Jhagar	496		
Bundelkhand Gosain Family	19,649		
Toria Kalpahar Family	645		
Allowances for the maintenance of religious establishments in Coorg	14,026		
Miscellaneous	2,595		
		55,833	
TOTAL INDIA, GENERAL			1,90,326
Carried over			1,90,326

No. 41.—ACCOUNT of Territorial and Political Pensions for the Year ended 31st March 1917—*contd.*

	Rs.	Rs.	Rs.
		Brought forward .	1,90,326
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Ghulam Kasim Khan (Nawab of Tank)	20,000		
Not exceeding Rs. 5,000 per annum	38,591	58,591	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		1,342	
TOTAL NORTH-WEST FRONTIER PROVINCE .			59,933
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding Rs. 5,000 per annum:			
Rauf Ahmad Khan Bahadur	5,400		
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot	65,000		
	70,400		
Not exceeding Rs. 5,000 per annum	1,28,630		
Miscellaneous	11,407		
		2,10,437	
Tanjore Pensions.			
Exceeding Rs. 5,000 per annum:			
Sivaji Raja Sahib	9,600		
Bhavani Bai Sahiba	6,000		
	15,600		
Not exceeding Rs. 5,000 per annum	24,647		
Miscellaneous	115		
		40,362	
Masulipatam Pensions.			
Not exceeding Rs. 5,000 per annum	11,635		
Miscellaneous	10		
		11,645	
Kurnool Pensions.			
Exceeding Rs. 5,000 per annum:			
Muhammad Dawood Khan Bahadur	7,000		
Not exceeding Rs. 5,000 per annum	9,105		
Miscellaneous	6		
		16,111	
Bellary Pensions.			
Exceeding Rs. 5,000 per annum:			
Sri Runga Deva Razulu of Anaigunta		6,000	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Palkonda Pensions	5,410		
Mysore Pensions	7,465		
Gumsur Pensions	2,208		
Golconda Pensions	2,011		
Delhi Pensions	480		
Commutation of Pensions	5,727		
		23,301	
CHARITABLE ALLOWANCES.		3,07,856	
Not exceeding Rs. 5,000 per annum		270	
TOTAL MADRAS .			3,08,126
Carried over .			5,58,385

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1917—*contd.*

	Rs.	Rs.	Rs.
Brought forward .			5,58,385
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding Rs. 5,000 per annum:			
Sardar Mir Muzaffer Hosein Khan head of the branch of the family of Rahimut-ul-Nissa Begum	30,000		
Mir Masud Alam Khan head of the branch of the family of Zinul Nissa Ladli Begam	30,000		
		60,000	
Najmudin Khan's Family.			
Exceeding Rs. 5,000 per annum: Mir Sadrudin Khan Walad Mir Rustom Khan		6,076	
Yemen Stipendiaries.			
Exceeding Rs. 5,000 per annum: Sultan Abdul Karim bin Fadal bin Ali	39,384		
Not exceeding Rs. 5,000 per annum	1,045		
		40,429	
Satara Pensions.			
Exceeding Rs. 5,000 per annum: Pratapsing *alias* Bhausaheb Bhonsle	30,000		
Not exceeding Rs. 5,000 per annum	5,092		
		35,092	
Angria Family Pensions.			
Not exceeding Rs. 5,000 per annum		2,051	
Pensions granted on the conquest of Sind.			
Exceeding Rs. 5,000 per annum:			
Mir Fateh Khan, Wallad Shair Mahomed Khan Talpur .	24,000		
Mir Abdul Hosein Khan	14,400		
His Highness Mir Nur Mahomed Khan Talpur . . .	36,000		
Bibi Sona, widow of His Highness the late Mir Hussein Ali Khan	9,600		
Mir Fateali Wallad Mir Ali Hosein Khan	13,110		
Mir Gulam Murtaza Khan, Wallad Mia Shah Mohomed Khan	6,000		
Mia Sohrab Khan, Wallad Mir Rustam Khan . . .	15,600		
Mir Muharab Khan	12,000		
	1,30,710		
Not exceeding Rs. 5,000 per annum	77,803		
		2,08,513	
Shahjazi Family Pensions.			
Not exceeding Rs. 5,000 per annum		255	
Carried over .		3,52,416	5,58,385

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1917—*contd.*

	Rs.	Rs.	Rs.
Brought forward		3,52,416	5,58,385
BOMBAY—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Shambu Sing Amarsing	7,195		
Mr. Michael D'Lama E'Souza	7,000		
Mir Allah Baksh Khan Urf Gulam Hyder Khan Walad Mir Thare Khan	6,000		
Shermia Bapu Mia	6,000		
H. H Agasultan Mahomed Shah	24,000		
Not exceeding Rs. 5,000	22,255		
Not exceeding Rs. 5,000 per annum:—			
Nagpore Family	300		
Peshwa Pensions	2,234		
Family of the late Nawab of Broach	4,813		
Heads of Tribes at Aden	10,927		
Kirparam's Family	3,110		
Peint Pensions	1,766		
Thoke Family	1,842		
Tanjore Family	2,131		
Family of the Nawab of Bednur	650		
Sumant Family	1,020		
Dhamdhare Family	830		
Naikara Family	167		
Family of Sher Khan Dinamia	180		
Nagar Parker Rana Family	132		
Berar Pensions	3,542		
		1,06,094	
		4,58,510	
CHARITABLE ALLOWANCES.			
Miscellaneous expenses of Mirs and other political stipendiaries		6,000	
TOTAL BOMBAY			4,64,510
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding Rs. 5,000 per annum:			
Nawab Asif Kader Syed Wasif Ali Mirja Bahadur Nawab of Murshidabad (including the grants for repairs)	2,30,000		
Nazarut Ali and Ali Mirza	20,000		
Asman Kudr Syed Asad Ali Mirza	15,000		
Wala Kudr Syed Hossein Ali Mirza	37,000		
Syed Mozuffer Ali	10,112		
Syed Nazir Ali Mirza Fatak Kudr	10,000		
Syed Mahomed Fyezolly Khan and others	27,624		
Syed Abul Hossein *alias* Sultan Saheb	15,500		
	3,65,236		
Not exceeding Rs. 5,000 per annum	99,171		
		4,64,407	
Carried over		4,64,407	10,22,895

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1917—*contd.*

	Rs.	Rs.	Rs.
Brought forward		4,64,407	10,22,895
BENGAL—*contd.*			
Oudh Family.			
Exceeding Rs. 5,000 per annum:			
Prince Ahmed Ali Kumar Kudr Bahadur	48,000		
Mohamed Baber Mirza Bahadur	6,500		
Mohamed Ibrahim Ali Bahadur	6,000		
Mohamed Abul Ali Mirza Daroga Bahadur	6,000		
Mahomed Reza Ali Bahadoor	6,000		
Mahomed Askadi Buland Jah Bahadur	6,000		
Mahomed Akram Hossein Afsodal Moolook	6,000		
*Mahomed Prince Kesra Baksit	209		
Mohamed Noke Ali Bahadur (Dilwar Jah)	6,000		
	90,709		
Not exceeding Rs. 5,000 per annum	1,19,226	2,09,935	
Chitpore Family.			
Not exceeding Rs. 5,000 per annum		7,927	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		21,648	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Rajmehal Family	6,512		
Purneah Family	2,909		
Bissenpore Raj Family	2,307		
Family of Moulana Mohamed Asiff	174		
Others	9,732		
		21,634	
TOTAL BENGAL			7,25,551
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding Rs. 5,000 per annum:			
Badshah Bahu Begum	9,000		
	9,000		
Not exceeding Rs. 5,000 per annum	1,11,225	1,20,225	
Ex-Royal Family of Delhi.			
Not exceeding Rs. 5,000 per annum		42,457	
Maharajah of Benares.			
Exceeding Rs. 5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		1,00,000	
Punjab State Pensioners.			
Exceeding Rs. 5,000 per annum:			
Shahzada Basdeo Singh		8,233	
Carried over		2,70,915	17,48,446

* Died on the 13th October 1915.

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1917—*contd.*

	Rs.	Rs.	Rs.
Brought forward		2,70,915	17,48,446
UNITED PROVINCES OF AGRA AND OUDH—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Syed Ahmad Shah of Meerut	12,000		
Afroz-un-Nissa Begum, Lucknow	8,400		
Raja Krishna Pal Singh, Fatehpur	10,960		
Syed Dost Muhamad Khan, Bulandshahr	9,600		
Rani Ramanand Koer, Agra	6,000		
Limbin Mintha, Allahabad	9,668		
Not exceeding Rs. 5,000 per annum	25,441		
Not exceeding Rs. 5,000 per annum:			
Family of Tafazzul Hosain Khan	20,316		
„ ex-Nawab of Farukabad	7,164		
„ late ex-Raja of Coorg	3,040		
„ late Nawab of Jhajjar	12,489		
„ late Raja of Jhansi	1,300		
„ late Rahmut-ulla Khan of Bareilly	2,158		
„ Shah Jalil and Shah Sultan of Bareilly	2,348		
„ Sultan Mohammad Mirzah Shafi, Prince of Persia	674		
„ Nawab Suja-ud-daula	463		
„ late ex-Nawab of Banda	1,105		
„ Khair-andesh Khan of Bareilly	636		
„ late Nawab Kasim Ali Khan of Benares	401		
„ late Husain Ali Khan	544		
„ Moulvi-Zia-Ulla Khan of Bareilly	2,910		
Moradabad Minhadars	2,379		
Commutations of Pensions	27,969		
Nizamat Family	315		
		1,68,280	
Bahu Begum's Zamanat Wasika.			
Exceeding Rs. 5,000 per annum:			
Baker Ali Khan	6,710		
Not exceeding Rs. 5,000 per annum	92,886		
		99,596	
Bahu Begum's Amanat Wasika.			
Exceeding Rs. 5,000 per annum:			
Mirza Mehdi Hussain Khan	13,444		
Not exceeding Rs. 5,000 per annum	1,86,757		
		2,00,201	
		7,38,992	
CHARITABLE ALLOWANCES.			
Exceeding Rs. 5,000 per annum:			
Khadims of Dargah of Fatehpur Sikri	8,053		
Ranbir Singh (Family of Raja Lal Sing)	11,000		
Not exceeding Rs. 5,000 per annum:			
Family of Raja Lal Sing	4,200		
Punjab State Pensioners	1,800		
Jalaun Pensioners	7,585		
Family of late Raja Himmat Bahadur	656		
Miscellaneous	16,999		
		50,293	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			7,89,285
Carried over			25,37,731

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1917—*contd.*

	Rs.	Rs.	Rs.
	Brought forward		25,37,731
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Mohamed Akbar Khan	9,234		
Tika Gagan Singh	7,862		
	17,096		
Not exceeding Rs. 5,000 per annum:			
Family of the ex-King of Kabul (Shahzaman Khan)	10,761		
Lahore Royal Family	585		
Family of the Nawab Surfraz Khan of Multan	1,716		
„ of a Jagirdar in Rohtak	495		
Miscellaneous	24,256		
	37,813	54,909	
CHARITABLE ALLOWANCES.			
Exceeding Rs. 5,000 per annum			
Not exceeding Rs. 5,000 per annum:			
Family of the Nawab of Jhajjar	2,247		
Family of ex-King of Kabul (Shahzaman Khan)	1,076		
Miscellaneous	12,454	15,777	
	TOTAL PUNJAB		70,686
BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum:			
Members of the ex-Royal Family of Burma	1,06,367		
Shan and other Chiefs	1,100		
Officials of the late Burmese Government	6,495		
Delhi Family	6,420		
Refugee Princes	2,352		
Talifoo Refugee Princes	300		
		1,23,034	
	TOTAL BURMA		1,23,034
BIHAR AND ORISSA.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Not exceeding Rs. 5,000 per annum		9,464	
Oudh Family.			
Not exceeding Rs. 5,000 per annum		1,443	
	Carried over	10,907	27,31,451

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1917—*contd.*

	Rs.	Rs.	Rs.
Brought forward		10,907	27,31,451
BIHAR AND ORISSA—*contd.*			
Maharajah Shitub Roy's Family.			
Not exceeding Rs. 5,000 per annum		307	
Khurda Raja.			
Exceeding Rs. 5,000 per annum :—			
Raja Mukanda Deb		19,069	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		720	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Goomesur Raj Family	1,560		
Nawab Mooneeoodowlla's Family	1,200		
Porahat Raj Family	70		
Heirs of Saheb Bux Bibee	300		
Ungul Pensioner	468		
Family of Raja Kader Bux Khan and Kader Hosein Khan	520		
Miscellaneous	4,595		
		8,713	
CHARITABLE ALLOWANCES.		39,716	
Exceeding Rs. 5,000 per annum:			
Unno-Chuttur charges paid in Cuttack and Balasore		7,699	
TOTAL BIHAR AND ORISSA			47,415
CENTRAL PROVINCES AND BERAR.			
TERRITORIAL AND POLITICAL PENSIONS.			
Burhanshah Family.			
Exceeding Rs. 5,000 per annum:			
Raja Azam Shah		50,000	
Bhonsla Family.			
Exceeding Rs. 5,000 per annum:			
Luxman Rao		12,000	
Raja Raghojee Rao (Janojee Family)		60,000	
Not exceeding Rs. 5,000 per annum		7,858	
Relatives of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		13,118	
Servants and Dependants of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		12,427	
Ladies of the Zenana of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		240	
Carried over		1,55,643	27,78,866

No. 41.—Account of Territorial and Political Pensions for the year ended 31st March 1917—*concld.*

	Rs.	Rs.	Rs.
Brought forward		1,55,643	27,78,866
CENTRAL PROVINCES AND BERAR—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Gond Raja of Chanda		6,000	
Not exceeding Rs. 5,000 per annum:			
Bijragogarh Family		4,029	
Pensions from the 2½ lakhs Fund of Saugor		691	
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia		3,374	
Mahratta Salianadars		2,964	
Tanjore Raja Pension		48	
		1,72,749	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		2,088	
TOTAL CENTRAL PROVINCES AND BERAR			1,74,837
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Bar Senapati's Family	1,134		
Raja Chandra Kanta Sing's Family	360		
Other Pensioners	5,936		
		7,430	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		140	
TOTAL ASSAM			7,570
TOTAL IN INDIA		Rs.	29,61,273
Total India converted into £ at Rs. 15=£1, £			197,418
CHARGES IN ENGLAND:			
Members of the Family of the late Maharajah Duleep Singh		9,870	
Members of the Bengal Nizamut Family		680	
TOTAL IN ENGLAND			10,550
TOTAL TERRITORIAL AND POLITICAL PENSIONS		£	207,968

No. 42.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1917.

	Rs.	
IN INDIA:		
India, General	4,209	
Madras	7,229	
Bombay	5,421	
United Provinces of Agra and Oudh	713	
Burma	23	
Bihar and Orissa	5,047	
TOTAL IN INDIA	Rs.	22,642
Total India converted into £ at Rs. 15=£1, £		1,509
CHARGES IN ENGLAND:		
Indian Civil Service	1,22,746	
Military Officers in Civil employ	42,002	
Uncovenanted Service	81,816	
Bengal Pilot Service	4,443	
TOTAL IN ENGLAND		2,51,007
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	£	252,516

No. 43A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES for the Year ended 31st March 1917.

INDIA.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	...	...	289	342	...	...	750	...	...	...	...	1,381
Subscriptions to the Military Orphan Fund	1,032	...	...	...	78,907	1,013	262	...	10	...	...	81,224
Subscriptions to the Medical Retiring Fund	...	...	...	231	...	...	...	...	...	...	...	231
Subscriptions under the Indian Civil Service Family Pension Regulations	1,58,352	15,919	1,28,530	1,31,113	1,14,458	1,85,305	1,25,328	88,788	73,398	58,160	34,988	11,14,339
Subscriptions to the Bengal Civil Fund	9,481	...	...	...	...	2,280	2,195	...	...	...	...	13,956
Subscriptions to the Bombay Civil Fund	346	...	...	3,919	...	...	...	...	...	...	...	4,265
Contributions for Pensions and Gratuities (*a*)	2,30,670	11,037	1,26,993	4,59,312	48,272	1,06,055	89,681	23,705	39,244	2,32,931	5,877	13,73,727
Deductions for Pilot Service Pension Fund	...	...	...	...	10,739	...	...	...	...	...	...	10,739
Miscellaneous	...	...	2	...	...	...	...	...	814	...	...	816
TOTAL RECEIPTS IN INDIA	3,99,881	26,956	2,55,814	5,94,917	2,52,376	2,94,653	2,18,166	1,12,493	1,13,466	2,91,091	40,865	26,00,678

Total India converted into £ at Rs. 15=£1 . £ 173,379

	£	£
ENGLAND:		
Widows' Funds of the Home Establishment of the East India Company:		
Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., Ch. II, Dividends, etc.		7,567
Subscriptions in respect of the India Office Provident Fund		1,151
SUBSCRIPTIONS IN RESPECT OF THE INDIAN CIVIL, MILITARY, AND MEDICAL FUNDS, AND THE INDIAN NAVY FUND:		
Bengal Civil Service Annuity Fund	3,405	
Madras Civil Service Annuity Fund	582	
Bombay Civil Fund: Annuity Branch	646	
Bengal Civil Fund	679	
Bombay Civil Fund: Provident Branch	132	
Bengal Military Orphan Society	4,815	
Bengal Military Fund	6,909	
Madras Military Fund	2,715	
Bombay Military Fund	2,383	
Madras Medical Fund	26	
Indian Navy Fund	64	
		22,356
Contribution towards pensions of Civil Officers lent for Imperial Service		1,329
Subscriptions towards Indian Civil Service Family Pensions		14,083
TOTAL RECEIPTS IN ENGLAND . £		46,486
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES . £		219,865

(*a*) Besides Rs. 9,27,820 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards Annuities.

No. 43B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1917.

INDIA.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances of the Revenue and other Public Depts.	12,77,039	1,53,350	31,20,887	38,12,499	31,42,531	36,59,118	22,61,679	10,70,422	9,47,833	9,08,528	3,18,588	2,06,72,474
Compassionate Allowances	6,819	11,187	19,276	33,951	3,643	29,426	40,241	...	13,209	3,127	2,477	1,63,356
Gratuities	9,736	5,153	19,180	10,259	20,892	25,675	26,106	14,146	7,947	7,452	2,247	1,48,793
Pensions for Distinguished and Meritorious Services	...	2,719	...	...	...	...	4,369	...	...	...	50	7,138
Donations to Service Funds	3,397	...	...	1,700	...	...	...	...	...	...	...	5,097
Pensions of the Military Fund	5,227	...	12,484	3,344	...	277	...	...	...	571	...	21,903
Pensions of the Military Orphan Fund	...	...	6,805	3,173	34,040	21,606	2,373	484	2,691	...	...	71,172
Pensions of the Medical Retiring Fund	...	...	2,867	...	...	...	...	...	...	...	...	2,867
Pensions of the Bengal Civil Fund	21,277	...	...	...	...	...	...	...	...	...	...	21,277
Pensions of the Madras Civil Fund	...	...	3,685	...	...	...	...	...	...	...	...	3,685
Pensions under the Indian Civil Service Family Pension Regulations	9,675	...	...	...	...	...	...	...	...	...	...	9,675
Covenanted Civil Service Pensions	...	...	36,667	16,250	35,000	...	...	...	...	...	...	87,917
Commuted value of Pensions	1,56,587	4,553	1,24,237	57,692	99,029	32,864	91,780	58,190	39,166	1,11,252	17,680	7,93,030
Refunds	...	...	2,550	433	3	150	288	...	...	310	...	3,734
TOTAL CHARGES IN INDIA	14,89,757	1,76,962	33,48,638	39,39,301	33,35,138	37,69,116	24,26,836	11,43,242	10,10,846	10,31,240	3,41,042	2,20,12,118

Total India converted into £ at Rs. 15 = £1		**£ 1,467,475**
ENGLAND.	£	
Pensions for Distinguished and Meritorious Services	3,310	
Pensions, etc., on retirement of Officers of the following classes :—		
India Office:		
Superannuation	28,155	
Compensation (on reduction of staff)	3,709	
Compassionate and Injury	1,496	
Additional Gratuities under the Superannuation Act, 1909	1,425	
	34,785	
Judges of the High Courts in India	25,418	
Bishops of Calcutta and Bombay	1,800	
Uncovenanted Service of India	557,686	
Bengal Pilot Service	5,378	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed	6,888	
Pensions payable in respect of the India Office Provident Fund	6,410	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed	4,202	
Compassionate and Miscellaneous Pensions	10,824	
	656,701	
Gratuities	2	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :—	656,703	
Bengal Civil Service Annuity Fund	359,502	
Madras Civil Service Annuity Fund	94,309	
Bombay Civil Fund: Annuity Branch	85,236	
Bengal Civil Fund	1,52,000	
Madras Civil Fund	58,529	
Bombay Civil Fund: Provident Branch	47,772	
Bengal Military Orphan Society	51,460	
Bengal Military Fund	170,317	
Madras Military Fund	157,592	
Bombay Military Fund	95,039	
Bengal Medical Retiring Fund	1,725	
Madras Medical Fund	38,458	
Bombay Medical Retiring Fund	442	
Indian Navy Fund	10,624	
	1,323,005	
Indian Civil Service Family Pensions	28,517	
TOTAL CHARGES IN ENGLAND	£	2,008,225
TOTAL SUPERANNUATION, ETC., ALLOWANCES	£	3,475,700

No. 44A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts from Sale of Stationery, etc.	2,20,251	...	29,303	14,973	2,934	43,396	82,626	777	2,020	...	404	3,96,684
Sale of Gazettes and other Publications	93,544	1	59,212	20,356	97,735	1,06,951	5,082	26,725	10,209	14,669	2,074	4,36,558
Other Press Receipts	1,28,396	23,758	52,824	1,15,915	49,130	50,673	1,07,993	20,237	14,684	41,321	2,333	6,07,264
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rs.	4,42,191	23,759	1,41,339	1,51,244	1,49,799	2,01,020	1,95,701	47,739	26,913	55,990	4,811	14,40,506
Total India converted into £ at Rs. 15 = £1											**£**	**96,034**

No. 44B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Office at the Presidency	2,58,897	...	61,102	47,492	...	...	...	...	...	...	...	3,67,491
Purchase of Stationery	43,77,463	24,567	4,03,996	7,29,211	27,795	61,560	1,22,314	24,952	19,372	3,468	5,662	58,00,360
Printing at Private Presses	9,908	7,504	34,074	3,150	2,251	...	30,200	...	1,572	35,903	1,933	1,26,495
Printing Establishment and Charges (as per details in Account No. 44C)	10,56,588	60,905	5,38,751	5,77,068	5,80,498	3,66,607	3,14,577	3,36,487	3,63,972	1,43,402	1,12,352	44,51,207
Refunds	5,575	...	303	187	641	592	1	226	56	10	88	7,679
Stationery supplied from Central Stores to the several Governments	—37,34,795	26,746	6,53,413	7,60,540	7,61,720	4,81,410	2,52,716	3,16,745	2,80,464	1,55,696	45,345	...
Ditto ditto Postal and Telegraph Department	—3,94,463	...	...	...	...	...	...	...	...	...	...	—3,94,463
TOTAL CHARGES IN INDIA Rs.	15,79,173	1,19,722	16,91,639	21,17,648	13,72,905	9,10,169	7,19,808	6,78,410	6,65,436	3,38,479	1,65,380	1,03,58,769
Total Charges in India converted into £ at Rs. 15= £1											**£**	**690,584**
CHARGES IN ENGLAND:												
Stationery, Printing, and Book binding, for the India Office, etc.											6,521	
Stores for India											109,933	
TOTAL CHARGES IN ENGLAND												116,454
TOTAL CHARGES FOR STATIONERY AND PRINTING											£	807,038

No. 44C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintending Officers	21,235	3,960	28,911	40,018	24,901	15,126	9,993	12,388	14,624	10,225	4,207	1,85,588
Establishment	7,92,223	17,986	3,15,556	2,78,463	3,60,046	2,13,437	1,38,520	2,48,351	1,74,253	1,05,013	89,529	27,33,377
Purchase of Materials and Stock	73,954	23,925	72,643	1,28,072	59,194	54,646	66,115	19,023	1,24,375	12,132	3,529	6,37,608
Work done at contract rate	4,98,343	...	...	...	27,235	13,569	...	—2,196	10,230	...	1,166	5,48,347
Travelling and other Allowances	9,415	289	32,928	13,811	5,111	5,514	4,769	43	3,222	200	4,339	79,641
Official Postage	1,30,360	266	12,548	14,679	4,069	21,499	6,406	15,742	20,718	5,125	5,686	2,37,098
Contingencies	70,905	970	83,285	99,457	67,572	39,476	31,932	14,727	17,350	8,214	3,924	4,37,812
Lithography	991	13,509	...	2,568	...	3,340	56,842	28,409	...	2,493	...	1,08,152
Government Publications	...	...	...	...	32,370	...	...	...	...	...	...	32,370
Branch Press (Simla)	3,09,911	...	...	...	...	...	...	...	...	...	...	3,09,911
Monotype Press (Simla)	99,643	...	...	...	...	...	...	...	...	...	...	99,643
Foreign Department Press	25,892	...	...	...	...	...	...	...	...	...	...	25,892
Private Secretary's Press	31,056	...	...	...	...	...	...	...	...	...	...	31,056
Residency and Agency Presses	30,730	...	...	...	...	...	...	...	...	...	...	30,730
Jail Presses, Mercara, Coorg and Delhi	12,107	...	...	...	...	...	...	...	...	...	...	12,107
	21,06,765	60,905	5,45,871	5,77,068	5,80,498	3,66,607	3,14,577	3,36,487	3,64,772	1,43,402	1,12,380	55,09,132
Deduct—Printing Works done for Postal and Telegraph Department	*10,50,177*	...	*7,120*	...	...	...	...	...	*800*	...	*28*	*10,58,125*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 44B.	10,56,588	60,905	5,38,751	5,77,068	5,80,498	3,66,607	3,14,577	3,36,487	3,63,972	1,43,402	1,12,352	44,51,207
											Total India converted into £ at Rs. 15=£1	**£ 296,747**

No. 44D.—STATEMENT showing the value of STATIONERY STORES (*a*) supplied to the various Departments of Government in the Year ended 31st March 1917.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	932	12,958	2,14,646	1,26,190	37,990	49,278	80,007	37,990	39,760	24,165	15,327	6,39,243
Opium	...	...	...	181	...	843	...	...	...	...	...	1,024
Salt, Customs and Excise	2,995	...	17,166	32,388	1,494	1,487	194	1,513	2,229	487	274	60,227
Forest	2,369	264	13,830	7,770	763	3,733	2,550	3,701	671	6,316	1,879	43,846
Stamps, Income Tax and Registration	1,121	...	43,399	9,656	7,444	953	244	...	2,081	302	517	65,717
Postal and Telegraph	3,55,540	...	10,948	27,975	...	...	...	...	...	...	...	3,94,463
Mint	2,322	...	...	884	...	...	...	...	...	...	...	3,206
General Administration	50,668	8,685	18,478	31,258	13,437	9,055	14,681	6,750	7,104	5,343	4,011	1,69,470
Law Courts and Jails	5,548	11,964	56,238	41,423	27,460	42,416	62,082	6,356	8,917	8,500	1,279	2,72,183
Police	1,804	10,393	43,898	55,694	31,899	32,796	31,408	20,113	17,519	4,547	3,865	2,53,936
Education	911	3,345	26,302	29,800	9,007	7,571	5,839	3,335	6,040	2,574	3,796	98,520
Medical and Sanitation	382	2,752	9,613	10,484	3,005	3,070	3,127	2,596	1,102	1,341	1,434	38,906
Printing	...	...	...	...	(*b*)5,64,340	3,51,242	...	...	...	96,242	14,495	10,26,319
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	1,13,449	3,456	28,019	26,908	3,645	5,159	6,992	1,677	1,764	2,193	1,259	1,94,521
Military and Marine	2,23,453	...	21,559	1,36,979	...	...	...	...	...	...	...	3,81,991
Public Works	4,173	6,298	39,243	47,187	7,828	35,426	24,302	10,643	10,128	13,317	4,501	2,03,046
TOTAL SUPPLIES IN INDIA	7,65,667	60,115	5,43,339	5,84,777	7,08,312	5,43,029	2,31,426	94,674	97,315	1,65,327	52,637	38,46,618
Total India converted into £ at Rs. 15=£1											**£**	**256,441**

(*a*) Inclusive of cost of paper supplied for printing work not incorporated in Account No. 44 E.
(*b*) Including cost of stationery used in the office of the Controller, Stamps, Stationery and Printing.

No. 44E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1917.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	11,602	4,495	1,73,062	76,084	8,756	2,01,910	31,489	1,63,954	23,845	46,231	24,498	7,65,926
Opium	...	...	...	...	...	...	...	...	...	..	32	32
Salt, Customs and Excise	8,201	...	27,076	21,128	4,836	9,000	98	24,848	3,460	6,390	1,390	1,06,427
Forest	8,170	533	9,964	5,649	590	11,640	3,513	17,177	868	16,723	2,634	77,461
Stamps, Income Tax and Registration	55	343	330	10,417	1,696	7,176	875	...	15,783	2,997	17,178	56,850
Postal and Telegraph	10,50,880	...	8,808	12,643	...	...	...	...	800	1,766	28	10,74,925
Mint	1,823	...	...	144	...	...	...	...	...	...	...	1,967
General Administration	6,64,358	16,919	1,56,363	3,40,797	1,92,044	1,32,166	1,55,409	1,76,557	1,53,674	1,11,584	1,37,271	22,37,142
Law Courts and Jails	48,185	4,629	52,492	64,561	51,509	83,463	43,020	38,065	91,570	38,558	25,462	5,41,514
Police	5,976	10,847	40,022	21,734	45,043	61,372	54,187	65,442	25,383	26,678	34,012	3,90,696
Education	94	1,810	24,294	25,854	22,063	20,175	12,586	23,911	8,450	3,551	5,801	1,48,589
Medical and sanitation	10,115	2,582	12,901	14,067	5,904	10,499	9,778	17,188	17,643	8,706	13,574	1,22,957
Printing	2,38,985	264	24,220	7,644	3,441	6,888	1,865	7,816	3,69,944	3,514	...	6,64,581
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	1,30,132	589	45,485	38,793	2,25,616	3,571	11,083	17,499	30,830	11,835	2,211	5,17,644
Military and Marine	12,86,809	...	7,162	34,231	...	...	...	8,778	519	839	1,657	13,39,995
Public Works	64,735	1,564	37,118	14,964	24,628	50,227	37,833	51,458	41,278	6,427	14,030	3,44,262
TOTAL SUPPLIES IN INDIA	35,30,120	44,575	6,19,297	6,88,710	5,86,126	5,98,087	3,61,736	6,12,693	7,84,047	2,85,799	2,79,778	83,90,968
											Total India converted into £ at R15=£1	£ 559,398

No. 45.—ACCOUNT of EXCHANGE (*a*) CREDITED AS REVENUE in the year ended 31st March 1917.

India.		Credit.	Debit.
	Rs.	Rs.	Rs.
On bills and telegraphic transfers on India—			
Amounts of bills drawn	49,04,34,364		
Sterling (£32,998,095-0-10) received in respect of bills drawn converted at 1*s.* 4*d.* the rupee	49,49,71,426		
Gain by exchange	(*b*) 45,37,062		
Deduct—Amount credited to Gold Standard Reserve (*vide* Account No. 88) in respect of bills (Rs. 6,44,22,082) the proceeds of which have been appropriated to the Reserve (£39,731-14-3)	*5,95,976*		
Gain credited to revenue	...	39,41,086	
On other transactions—			
Persia bills	...	...	22,68,103
Family remittances of members of the Indo-European Telegraph Department	...	...	307
Miscellaneous	...	...	2,112
TOTAL INDIA		39,41,086	22,70,522
NET		16,70,564	...
Converted into £ at Rs. 15 = £1		111,371	...

(*a*) Exchange represents the difference between the equivalent of the sterling amount converted at 16*d.* the rupee and at the average rate or at contract and fixed rates. The usual practice in the past has been to calculate the gain or loss by exchange with reference to the amount of remittance assumed to be made from India to England to meet the net expenditure of the Government of India in England. The gain or loss so calculated was adjusted partly under Revenue and partly under Capital accounts by *per contra* debit or credit, as the case might be, to the head "Exchange on Remittance Accounts" under which all transactions had been recorded during the year. Since 1914-15 this procedure has been abandoned and the actual gain or loss by exchange on the actual remittances between India and England is now shown as a credit or debit under "Exchange" without regard to the amount of net expenditure in England for which remittances from India may be necessary. The profit or loss arising on the remittances of funds for the Gold Standard Reserve is, however, credited or debited to that Reserve. The head "Exchange on Remittance Account," was consequently abolished.

(*b*) The average rate of exchange on council bills drawn during the year was thus 1*s.* 4·1480177*d.* the rupee.

No. 46A—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1917.

	India, General.	North-West Frontier.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gain by Exchange . .	66,742	...	...	...	...	...	...	...	...	...	62	66,804
Premium on Bills . .	1,67,986	900	31,649	1,78,242	33,777	4,435	3,292	51,302	4,103	436	2,187	4,78,309
Unclaimed Deposits .	1,14,631	15,947	1,65,492	75,526	5,47,427	77,640	1,01,695	68,976	2,06,396	1,09,752	16,123	14,99,605
Treasure Trove . .	49	...	654	289	...	516	200	...	...	229	26	1,963
Unclaimed Bills of Exchange of more than three years' standing .	55	57	545	132	33	176	96	90	251	28	82	1,545
Sale-proceeds of Durbar Presents . . .	5,077	...	...	461	3,005	5,064	3,422	12	...	...	...	17,041
Sale of Old Stores and Materials . . .	12,588	1,181	2,396	7,702	1,449	6,708	...	2,247	1,768	944	1,030	38,013
Sale of Land and Houses, etc.	2,97,472	...	1	...	2,712	60,863	97,079	...	1,479	55,371	...	5,14,977
Government Audit Fees .	26,353	677	31,319	7,651	16,690	83,255	11,950	649	22,887	...	1,629	2,03,060
Contributions . .	...	...	1,05,711	...	...	362	...	...	324	60,644	14	1,67,055
Rents	949	16	6	10,090	13,999	1,49,478	8,999	...	6,109	17,063	3,489	2,10,198
Rates and Taxes . .	...	...	...	...	...	...	...	...	1,935	...	485	2,420
Miscellaneous Fees, Fines, and Forfeitures .	87,482	2,529	23,611	27,774	7,292	2,723	25,904	15,402	3,299	195	327	1,96,538
Percentages chargeable on European Stores, etc. .	19,114	32	28,718	16,144	6,530	2,557	5,917	9,045	3,649	2,244	304	94,254
Extraordinary Items .	...	...	...	4,57,607	4,455	25,826	7,60,042	...	70	...	...	12,48,000
Percentage on Capital cost of furniture supplied to High Officers . .	12,504	2,900	741	173	...	..	768	...	352	2,600	1,993	22,031
Recoveries of Famine Expenditure . . .	...	...	...	865	74,624	6,286	...	...	...	106	...	81,881
Value of old Currency Notes assumed to be no longer in circulation .	45,870	...	8,455	11,050	...	6,528	7,105	...	...	...	...	79,008
Receipts on account of lapsed Wasika pensions payable in lieu of interest on the Oudh Loans	...	...	...	...	...	2,036	...	...	...	...	...	2,036
Receipts arising out of war adjusted in the Civil Department .	13,500	...	...	...	41,291	...	...	...	...	...	...	54,791
Miscellaneous . .	2,65,453	1,34,179	13,165	1,15,032	79,589	60,823	2,79,686	13,178	62,414	1,884	29,195	10,54,598
TOTAL RECEIPTS IN INDIA	11,35,825	1,58,418	4,12,463	9,08,738	8,32,873	4,95,276	13,06,155	1,60,901	3,15,036	2,51,496	56,946	60,34,127

Total India converted into £ at R15=£1 £ 402,275

RECEIPTS IN ENGLAND:

Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia		13,355
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		1,800
Receipt on account of expenditure incurred in connection with the Public Services Commission		2
Conscience Money		100
Miscellaneous Fees, etc.		314
Sale proceeds of unserviceable stores and receipts on sundry accounts		148
Miscellaneous Receipts connected with the supply of Stores to India:	£	15,719
Sale proceeds of sawdust, etc.	457	
Inspection of Stores for the Imperial Government, etc.	1,809	2,266
TOTAL RECEIPTS IN ENGLAND . £		17,985
TOTAL MISCELLANEOUS RECEIPTS . £		420,260

No. 46B—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ALLOWANCES, REWARDS, ETC.:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rewards for Proficiency in Oriental Languages, etc.	10,776	1,997	7,115	19,262	21,253	10,758	20,116	58,088	2,286	...	2,000	1,53,651
Annual Stipends to holders of Literary Titles	400	...	1,300	854	1,900	1,247	600	1,175	400	100	353	8,329
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	3,17,935	1,447	64,440	1,06,216	92,352	79,970	52,048	71,845	41,876	18,676	17,396	8,64,201
Loss on Specie Remittances	...	...	32	40	...	...	...	...	...	...	...	72
Discount on Bills	...	...	...	...	...	...	40	440	...	...	...	480
Loss by Exchange on local transactions	...	...	...	1	...	...	...	...	...	...	...	1
BOOKS AND PERIODICALS:												
Subscription to Periodicals, etc.	1,52,737	...	42,438	...	3,633	...	...	...	6,832	...	5,400	2,11,040
Cost of Books and Publications	831	...	4,805	18,253	604	15,751	...	5,933	...	178	76	46,431
CHARITY:												
Donations for Charitable Purposes	49,149	1,329	1,01,727	50,878	64,486	31,159	3,475	19,125	4,312	3,323	8,102	3,37,065
Charges on account of European Vagrants	258	27	115	10,160	7,885	4,584	2,896	...	156	70	55	26,206
MISCELLANEOUS:												
Rewards for Destruction of Wild Animals	2,545	294	17,660	6,083	14,623	15,784	2,699	83,313	6,263	20,072	29,834	1,99,170
Petty Establishments	32,378	29,920	20,839	85	22,772	11,564	2,85,781	4,775	38,016	31,690	29,021	5,06,841
Special Commissions of Enquiry	3,02,976	...	16,831	...	3,509	1,574	...	...	...	...	9,984	3,34,924
Irrecoverable Temporary Loans written off	3,69,947	...	2,297	24,397	10,520	14,425	689	7,668	7,529	292	1,615	4,39,379
Charges for search for hidden treasure	...	...	7	...	30	...	20	50	...	...	...	107
Rents, Rates, and Taxes	76,964	...	6,883	2,45,102	28,229	...	3,384	1,65,718	...	7,919	6,607	5,40,806
Contributions	56,888	2,002	1,98,098	58,718	3,043	98,262	1,61,301	97,367	51,614	43,944	2,86,175	10,57,412
Petty Construction and repairs	200	...	...	...	...	...	...	...	...	...	...	200
Extraordinary Items	...	...	34	...	...	...	44	...	...	29	...	107
Kheddah Charges	...	...	...	...	...	...	...	...	10,724	...	...	10,724
Miscellaneous Charges for Treatment of Patients at the Pasteur Institute	101	504	1,198	1,014	1,968	2,370	16,217	708	838	250	1,212	26,380
Refund of Value of old Currency Notes credited to Government	755	...	...	...	...	21	25	...	...	...	...	801
Subsidies for Land Communications	...	...	...	...	...	...	...	19,383	...	17,489	39,865	76,737
Miscellaneous and Unforeseen Charges	36,151	3,674	4,713	8,971	50,246	24,277	22,155	27,136	2,318	4,988	95,420	2,80,049
Miscellaneous Refunds	38,211	1,231	3,059	7,321	13,135	3,590	7,219	2,752	4,301	1,588	581	82,988
Payments arising out of the War adjusted in the Civil Department.	12,78,333	...	11,956	3,67,962	78,183	6,016	20	16,190	3,951	360	2,749	17,65,720
TOTAL CHARGES IN INDIA	27,27,535	42,425	5,05,597	9,25,317	4,18,371	3,21,352	5,78,729	5,81,666	1,81,416	1,50,968	5,36,445	69,69,821

Total India converted into £ at R15=£1 £ 464,655

CHARGES IN ENGLAND:

	£	£
Examination Expenses and Allowances of Candidates for the Indian Civil Service		5,088
Expenditure in connection with the Special Commission on the operations in Mesopotamia		5,344
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, etc.)		390
Composition in lieu of Stamp Duty on India Bonds and India Bills		775
Contribution towards the expenses of the School of Oriental Studies		1,250
Grant to the funds of the Burma Society		300
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave		127
Miscellaneous expenditure		205
Miscellaneous Charges connected with the supply of Stores to India:	£	13,479
Payments in respect of Marine Insurance owing to the War	12,899	
Stores lost *ex* various ships sunk by enemy submarines or mines	158,439	
Other Stores lost or damaged in transit to India (receipts in excess of payments)	—130	
Contributions to general average	571	
	171,779	
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)	5,702	
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	15,435	
		192,916
TOTAL CHARGES IN ENGLAND	£	206,395
TOTAL MISCELLANEOUS CHARGES	£	671,050

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-1917.

Section F.—Famine Relief and Insurance.

Expenditure £1,000,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.	
				Detail.	Major Head Total.
					Expenditure.
				£	£
Famine Relief . .	47	Charges	126	...	187,617
Construction of Protective Railways . .	48	Capital Expenditure . . .	127	...	*—476*
Construction of Protective Irrigation Works.	48A	Capital Expenditure . . .	131	...	333,601
	48B	Detailed account of Capital Expenditure on Irrigation Minors Works to 31st March 1917 on which the expenditure is now charged to Protective . . .	132	205,901	...
	48C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1917 . . .	133	12,003,625	...
Reduction or Avoidance of Debt . . .	49	Charges	134	...	479,258
				Total	1,000,000

No. 47.—ACCOUNT of FAMINE RELIEF for the year ended 31st March 1917.

	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries and Establishments	14,222	...	...	...	69,690	5,969	...	...	23,767	...	...	1,13,648
Relief Works in Charge of Civil Officers—												
Communications:												
Wages of labour	...	...	...	...	1,13,616	...	...	...	86,607	...	...	2,00,223
Other charges	...	...	...	...	3,676	...	...	...	951	...	...	4,627
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	1,11,901	...	...	...	...	...	...	1,11,901
Other charges	...	...	...	...	12,618	...	...	...	...	...	...	12,618
Irrigation:												
Wages of labour	...	...	...	...	...	...	...	...	69,663	...	...	69,663
Other charges	...	...	...	...	...	...	...	...	525	...	...	525
Relief Works in Charge of Public Works Officers—												
Communications:												
Wages of labour	...	...	...	...	...	24,668	...	...	...	...	...	24,668
Other charges	...	...	...	...	...	8,299	...	...	...	...	...	8,299
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	6,841	...	...	...	...	...	...	...	...	6,841
Irrigation:												
Wages of labour	...	...	...	...	...	15,426	...	...	...	...	...	15,426
Other charges	...	...	...	...	...	13,855	...	...	...	...	...	13,855
Relief to people employed otherwise than on Relief Works—												
Gratuitous Relief	10,132	...	...	...	2,65,767	5,441	...	...	17,386	...	...	2,98,726
Miscellaneous:—												
Advances for aided private works	...	...	...	...	...	...	...	...	...	...	...	...
Measures for protection of Cattle	4,81,707	...	...	55,429	...	...	12,51,180	...	...	...	...	17,88,316
Other expenditure	...	...	...	...	1,37,206	4,785	...	...	2,927	...	...	1,44,918
TOTAL CHARGES IN INDIA ₹	5,06,061	...	6,841	55,429	7,14,474	78,443	12,51,180	...	2,01,826	...	...	28,14,254
Total India converted into £ at ₹15=£1 £												**187,617**

No. 48.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1916-1917.

RAILWAYS.	EXPENDITURE DURING THE YEAR.				TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.		Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	
	India.	England.						
	₹	₹	₹	₹	₹	₹	₹	
Assam-Behar—Assam-Behar Section	...	...	...	...	24,29,950	1,02,35,700	(a)1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	...	18,60,610	31,03,380	(b)49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Bilaspur-Etawah Survey	...	...	...	...	1,80,876	*—1,05,744*	75,132	
Bellary-Kistna	...	...	...	...	86,34,883	79,43,533	1,65,78,416	
Bellary-Royadrug	...	...	...	...	7,74,067	(d)7,396	7,81,463	(d) Survey outlay brought on to construction accounts.
Dharmapuri-Hossur	—7,146	...	...	—7,146	21,14,129	(e)16,965	21,31,094	(e) Ditto ditto.
East Coast	...	...	...	...	4,41,85,975	5,33,03,840	9,74,89,815	
Guntakal-Mysore Frontier	...	...	...	...	1,30,053	58,05,183	59,35,236	
Hospet-Kottur	...	...	...	...	15,06,566	(d)8,539	15,15,105	
Morappur-Dharmapuri	...	...	...	...	8,41,388	(d)4,135	8,45,523	
Rewari-Ferozepur	...	...	...	...	1,22,45,033	7,24,833	(c)1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
South Indian	...	...	...	...	24,87,256	3,82,29,688	4,07,16,944	
Southern Mahratta (depreciation on works)	...	...	...	...	97,674	4,29,397	5,27,071	
Tiruppatur-Krishnagiri	...	...	...	...	10,72,627	(d)11,043	10,83,670	
Vizagapatam-Raipur Survey	...	...	...	...	1,60,536	84,499	2,45,035	
TOTAL ₹	—7,146	...	...	—7,146	7,87,21,623	11,98,02,387	19,85,24,010	
	—7,146							
	—476	...	...	—476	5,248,108	7,986,826	13,234,934	
Total converted into £ at R15=£1 £	—476							

NOTE—Details of the expenditure for the construction of these Lines are given in Account No. 74, pages 270 and 271, in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 48A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1916-1917.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras.														
Venkatapuram Tank Project	1,736	367	...	...	2,103	*231*	1,872	2,83,686	58,672	4,189	...	3,46,547	*519*	3,46,028
Bhavanasi Tank Project	3,079	4,144	24,734	...	31,957	*4*	31,953	1,28,940	25,147	24,734	...	1,78,821	*144*	1,78,677
Rushikulya Project	1,023	150	...	...	1,173	*—52*	1,225	38,08,180	8,04,349	1,27,321	...	47,39,850	*65,803*	46,74,047
Mopad Project	1,88,798	40,240	5,621	...	2,34,659	*2,277*	2,32,382	11,96,522	2,32,582	2,30,034	...	16,59,138	*11,401*	16,47,737
TOTAL	1,94,636	44,901	30,355	...	2,69,892	*2,460*	2,67,432	54,17,328	11,20,750	3,86,278	...	69,24,356	*77,867*	68,46,489
Bombay.														
Godavari Canal	1,23,296	40,346	1,227	611	1,65,480	...	1,65,480	80,16,029	12,80,958	2,23,225	2,857	95,23,069	*2,027*	95,21,042
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhaswad Tank	...	...	...	...	...	...	...	15,98,308	3,45,781	62,937	...	20,07,026	*1,473*	20,05,553
Nira Canal including Shetphal Tank	...	...	...	...	...	...	...	48,23,666	11,58,484	1,22,968	...	61,05,118	*8,382*	60,96,736
Chankapur Tank	13,874	2,892	208	...	16,974	...	16,974	14,76,523	3,08,506	58,165	...	18,43,194	*2,132*	18,41,062
Maladevi Tank	...	...	...	...	...	...	...	2,42,869	60,546	1,473	...	3,04,888	*2,847*	3,02,041
Pravara River Works—Ojhar Right Bank Canal	8,18,054	1,64,277	*—1,72,464*	...	8,09,867	*1,322*	8,08,545	52,92,168	10,86,837	1,70,094	*—154*	65,48,945	*5,288*	65,43,657
Budhihal Tank	283	61	4	...	348	*210*	138	3,98,060	89,539	5,026	...	4,92,625	*1,589*	4,91,036
Nira Right Bank Canal	12,08,580	2,12,422	27,392	9,851	14,58,245	*3,640*	14,54,605	88,91,680	12,78,545	5,58,834	17,660	1,07,46,719	*7,307*	1,07,39,412
TOTAL	21,64,067	4,19,998	*—1,43,633*	10,462	24,50,914	*5,172*	24,45,742	3,10,64,101	56,79,477	12,08,633	20,363	3,79,72,574	*31,096*	3,79,41,478
United Provinces of Agra and Oudh.														
Jaiwante Tank	...	...	...	...	...	...	...	1,174	38	2	...	1,214	...	1,214
Dessan Canal	39,778	8,048	561	*—4,978*	43,409	*58*	43,351	39,36,145	6,90,012	86,684	32,645	47,45,486	*6,374*	47,39,112
Betwa Canal	16,200	2,341	164	*—4,356*	14,349	*36*	14,313	63,40,234	14,36,393	1,83,517	41,343	80,01,487	*11,376*	79,90,111
Ken Canal	70,881	7,792	*—2,365*	*—5,568*	70,740	*956*	69,784	47,50,701	8,89,939	1,86,497	26,173	58,53,310	*7,522*	58,45,788
Batkhara Tank	*—900*	*—193*	*—13*	...	*—1,106*	...	*—1,106*	45,925	9,860	686	...	56,471	...	56,471
Pahuj and Garhmau Canals	353	76	5	*—1,674*	*—1,240*	...	*—1,240*	6,60,412	1,42,147	5,543	*—2,579*	8,05,523	*8*	8,05,515
Ghori Nadi Scheme	...	...	...	...	...		...	2,98,782	66,013	25,528	...	3,90,323	*30*	3,90,293
Ghaggar Canal	6,14,825	1,05,409	9,754	*—25,417*	7,04,571	*1,757*	7,02,814	25,52,600	4,76,032	2,49,527	41,637	33,19,796	*4,480*	33,15,316
Majhgawan Tank	17,628	3,163	222	...	21,013	...	21,013	3,06,761	56,442	4,994	...	3,68,197	...	3,68,197
Barwar Lake and Canal	22,411	4,859	336	...	27,606	...	27,606	1,63,247	28,245	23,567	...	2,15,059	*15*	2,15,044
Belan Canal	...	...	...	...	...	...	...	30,878	1,478	959	...	33,315	...	33,315
TOTAL	7,81,176	1,31,495	8,664	*—41,993*	8,79,342	*2,807*	8,76,535	1,90,86,859	37,96,599	7,67,504	1,39,219	2,37,90,181	*29,805*	2,37,60,376

Bihar and Orissa.														
Dhaka Canal	...	...	...	...	...	...	...	4,60,506	1,01,467	10,058	...	5,72,031	*1,858*	5,70,173
Tribeni Canal	79,601	16,022	2,590	...	98,213	*7,311*	90,902	54,94,157	14,72,531	4,53,721	*—348*	74,20,061	*48,244*	73,71,817
TOTAL	79,601	16,022	2,590	...	98,213	*7,311*	90,902	59,54,663	15,73,998	4,63,779	*—348*	79,92,092	*50,102*	79,41,990
Central Provinces and Berar.														
Chandpur Tank	86	18	...	...	104	...	104	5,27,025	1,11,141	5,570	...	6,43,736	*55*	6,43,681
Ghorajheri „	38,060	8,177	*—36*	...	46,201	...	46,201	7,16,912	1,55,889	12,450	...	8,85,251	*6,133*	8,79,118
Khairee „	...	...	...	...	...	...	...	1,27,838	28,519	1,551	...	1,57,908	*513*	1,57,395
Rumal „	...	...	...	...	...	...	...	2,39,411	53,804	3,866	...	2,97,081	*371*	2,96,710
Khairbanda „	...	...	...	...	...	...	...	5,95,440	1,30,274	5,397	...	7,31,111	*281*	7,30,830
Marowda „	...	...	...	...	...	...	...	3,02,482	70,505	3,049	...	3,76,036	*1*	3,76,035
Khapri Aranda „	...	...	...	...	...	...	...	2,70,681	62,133	1,642	...	3,34,456	...	3,34,456
Khola „	...	...	...	...	...	...	...	72,354	18,538	681	...	91,573	...	91,573
Kusrangi „	...	...	...	...	...	...	...	95,734	22,030	1,037	...	1,18 801	...	1,18,801
Khaira Datan „	...	...	...	...	...	...	...	69,810	16,236	884	...	86,930	*1*	86,929
Kukerdehi „	...	...	...	...	...	...	...	78,511	19,060	505	...	98,076	...	98,076
Bainakheri „	...	...	...	...	...	...	...	1,43,445	32,762	771	...	1,76,978	...	1,76,978
Hargahan „	...	...	...	...	...	...	...	1,02,358	24,119	603	...	1,27,080	...	1,27,080
Pindrawan „	...	...	...	...	...	...	...	1,34,970	32,368	738	...	1,68,076	...	1,68,076
Wara „	...	...	...	...	...	...	...	1,55,601	33,512	3,502	...	1,92,615	*86*	1,92,529
Ramtek Reservoir	1,294	478	...	...	1,772	...	1,772	22,54,900	4,55,625	45,982	...	27,56,507	*6,884*	27,49,623
Barera Kalan with Mohari Feeder	6,343	1,304	...	...	7,647	*72*	7,575	1,66,909	31,651	1,169	...	1,99,729	*73*	1,99,656
Tendula Canal	5,55,907	1,12,874	5,203	*—1,898*	6,72,086	*6,766*	6,65,320	53,79,404	10,36,964	1,73,821	15,444	66,05,633	*22,607*	65,83,026
Nalashwar Tank	72,827	15,616	590	...	89,033	...	89,033	4,08,814	85,270	23,747	...	5,18,831	*14*	5,18,817
Jamunia „	23,646	4,668	*—1,872*	...	26,442	...	26,442	3,78,934	81,957	7,157	...	4,68,048	*296*	4,67,752
Kattanjheri „	9,256	1,898	*—8,286*	...	2,868	...	2,868	1,41,786	31,810	3,265	...	1,76,861	*97*	1,76,764
Chorkamara	47,168	10,119	2,040	...	59,327	*939*	58,388	2,96,549	58,496	80,344	...	4,35,389	*963*	4,34,426
Bodul Khassa	88,452	18,778	*—66*	...	1,07,164	*43*	1,07,121	3,11,717	62,608	5,989	...	3,80,314	*64*	3,80,250
Pariat	5,022	1,079	...	...	6,101	...	6,101	(c) 7,972	1,079	...	...	9,051	...	(c) 9,051
TOTAL	8,48,061	1,75,009	*—2,427*	*—1,898*	10,18,745	*7,820*	10,10,925	1,29,79,557	26,57,350	3,83,720	15,444	1,60,36,071	*38,439*	1,59,97,632
TOTAL CONSTRUCTION	40,07,561	7,87,425	*—1,04,451*	*—33,429*	47,17,106	*25,570*	46,91,536	7,45,02,598	1,48,28,174	32,09,914	1,74,678	9,27,15,274	*2,27,309*	9,24,87,965
Add—Outlay on works which were formerly classed as Protective but are now classed as Productive	...	...	...	...	...	...	...	26,76,286	6,14,635	76,511	...	33,67,432	*4,229*	(a)33,63,203
Deduct—Outlay charged to Minor Works and to Famine Relief	...	...	...	...	...	...	...	*22,22,605*	*7,39,479*	*1,28,834*	...	*30,90,918*	*2,399*	(b)*30,88,519*
	40,67,561	7,87,425	*—1,04,451*	*—33,429*	47,17,106	*25,570*	46,91,536	7,49,56,189	1,47,03,330	31,57,591	1,74,678	9,29,91,788	2,29,139	9,27,62,649
Carried over	40,67,561	7,87,425	*—1,04,451*	*—33,429*	47,17,106	*25 570*	46,91,536	7,49,56,189	1,47,03,330	31,57,591	1,74,678	9,29,91,788	2,29,139	9,27,62,649

(a) *N.-W. Frontier Province*—
Lower Swat River . . 26,65,800
Madras—
Satiatope . . . 4,420
Central Provinces—
Asola Menda . . 5,93.937
Wain Ganga . . . 30.576
Mahanadi . . . 68.470
33,63,203
Vide Account No. 75, pages 281 and 284.

(b) Details are given in Account No. 48B, page 132.
(c) Includes Rs. 2,950 on account of expenditure incurred on surveys to end of the year 1915-16 now brought on.

No. 48A.—Abstract Account of Capital Expenditure on Construction of Protective Irrigation Works during, and to end of, the Year 1916-1917—*contd.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less—Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less—Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	40,67,561	7,87,425	—1,04,451	—33,429	47,17,106	25,570	46,91,536	7,49,56,189	1,47,03,330	31,57,591	1,74,678	9,29,91,788	2,29,139	9,27,62,649
Works for which neither Capital nor Revenue Accounts are kept.														
India, General	...	...	...	...	...	...	...	...	2,92,747	...	...	2,92,747	...	2,92,747
Rajputana	1,565	3,516	23	...	5,104	...	5,104	57,254	3,37,380	23,210	...	4,17,844	...	4,17,844
Central India	...	...	...	...	...	...	...	23,959	1,82,535	1,759	...	2,08,253	...	2,08,253
Baluchistan	...	...	...	...	...	...	...	...	6,673	495	...	7,168	...	7,168
	1,565	3,516	23	...	5,104	...	5,104	81,213	8,19,335	25,464	...	9,26,012	...	9,26,012
Madras.														
Surveys, etc.	2,596	269	—4	...	2,861	...	2,861	3,73,267	14,70,993	90,677	...	19,34,937	...	19,34,937
Buckingham Canal	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
Siddapur Tank Project	...	...	...	...	...	...	...	5,000	...	...	...	5,000	...	5,000
	2,596	269	—4	...	2,861	...	2,861	10,32,947	14,81,663	91,437	...	26,06,047	...	26,06,047
Bombay.														
Surveys and Investigations of Protective Irrigation Works	19,152	36,947	7,310	...	63,409	...	63,409	2,46,102	10,17,389	90,749	114	13,54,354	...	13,54,354
Preparation of projects for Famine Relief programme	...	...	...	...	...	...	...	1,79,502	4,35,398	41,978	—115	6,56,763	...	6,56,763
	19,152	36,947	7,310	...	63,409	...	63,409	4,25,604	14,52,787	1,32,727	—1	20,11,117	...	20,11,117
Bengal.														
Preparation of programme of Famine Relief Works	...	470	...	...	470	...	470	6,323	58,646	1,431	165	66,565	...	66,565
Enquiries concerning Famine Relief Protective Irrigation Work in Bengal	...	...	...	...	...	...	...	29	...	...	...	29	...	29
	...	470	...	...	470	...	470	6,352	58,646	1,431	165	66,594	...	66,594
United Provinces of Agra and Oudh.														
Surveys and Investigations of Famine Relief Projects	2,309	4,746	231	...	7,286	...	7,286	98,016	4,19,464	18,714	1	5,36,195	...	5,36,195
Preparation of Famine Relief Projects	226	982	...	...	1,208	...	1,208	17,009	1,89,799	9,204	3	2,16,015	...	2,16,015
	2,535	5,728	231	...	8,494	...	8,494	1,15,025	6,09,263	27,918	4	7,52,210	...	7,52,210

Punjab.														
Hissar Famine Project	...	...	...	...	...	...	...	8	...	...	...	8	...	8
Ranjoi Canal	...	...	...	...	...	...	...	12,984	2,986	195	...	16,165	...	16,165
Surveys, etc.	...	...	...	...	...	...	...	29,604	...	...	...	29,604	...	29,604
	...	...	...	...	...	...	...	42,596	2,986	195	...	45,777	...	45,777
Burma.														
Surveys for Famine Projects	...	...	...	...	...	...	...	30,523	38,531	144	...	69,198	...	69,198
Bihar and Orissa.														
Tribeni Canal Extension Scheme	2,982	3,708	...	...	6,690	...	6,690	6,074	5,312	...		11,386		11,386
Preparation of Famine Relief Works	298	4,392	6	...	4,696	...	4,696	19,596	2,38,222	14,776	—165	2,72,429	...	2,72,429
Enquiries concerning Famine Relief Protective Works	...	...	...	...	...	...	...	748	16,512	...	...	17,260	...	17,260
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	8,66,000
Surveys	...	...	...	...	...	...	...	7,540	5,303	276	...	13,119	...	13,119
Sikranas Canal Project	...	...	...	...	...	...	...	2,135	...	...	...	2,135	...	2,135
Karmanasha Project	...	...	...	...	...	...	...	3,961	9,295	...	...	13,256	...	13,256
	3,280	8,100	6	...	11,386	...	11,386	7,40,744	4,35,764	19,242	—165	11,95,585	...	11,95,585
Central Provinces and Berar.														
Tank Projects, Surveys, etc.	24,669	2,00,065	311	—4,292	2,20,753	...	2,20,753	(a) 5,75,016	25,11,299	1,46,116	7,903	32,40,334	..	(a)32,40,334
GRAND TOTAL	41,21,358	10,42,520	—96,574	—37,721	50,29,583	25,570	50,04,013	7,80,06,209	2,21,13,604	36,02,265	1,82,584	10,39,04,662	2,29,139	10,36,75,523
Deduct—Amount transferred on account of Protective Irrigation Works charged outside the Famine Insurance Grant, *vide* Account No. 60B, Page 164														*23,42,770*
NET CHARGED TO THE FAMINE INSURANCE GRANT ON ACCOUNT OF PROTECTIVE IRRIGATION WORKS							50,04,013							10,13,32,753
Total converted into £ at R15=£1.£							333,601							6,755,517
India							£ 332,468							6,635,774
England :—Stores for India							£ 1,133							119,743

(a) Excludes Rs. 2,950 transferred to works for which Capital and Revenue Accounts are kept *vide* note (c) page 129.

No. 48B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1917, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	*Less Receipt on Capital Account.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	(*d*)1,03,340
Mhasvad Tank	2,94,674	54,230	28,800	3,77,704	*830*	3,76,874
Nira Canal	5,34,505	2,13,610	61,920	8,10,035	*1,270*	8,08,765
Chankapur Tank	16,806	12,400	5,110	34,316	...	34,316
Maladevi Tank	3,857	9,380	100	13,337	...	13,337
Bhudial Tank	3,67,463	82,639	5,018	4,55,120	*249*	(*e*)4,54,871
Pravara River Works—Ojhar Right Bank Canal	4,35,369	94,931	6,191	5,36,491	...	(*f*)5,36,491
	17,28,054	4,88,870	1,13,469	23,30,393	*2,399*	23,27,994
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
Pahuj and Garhman Canals	2,52,588	55,235	7,452	3,15,275	...	3,15,275
	2,74,122	2,06,295	13,892	4,94,309	...	4,94,309
Bihar and Orissa.						
Dhaka Canal	16,792	5,586	...	22,378	...	(*b*)22,378
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	(*c*)1,21,463
	1,22,294	21,547	...	1,43,841	...	1,43,841
Central Provinces and Berar.						
Marowda Tank	78,903	18,148	1,184	98,235	...	98,235
Khapri Aranda „	19,232	4,423	289	23,944	...	23,944
Jumania „	...	145	...	145	...	145
Kattanjheri „	...	51	...	51	...	51
	98,135	22,767	1,473	1,22,375	...	(*a*) 1,22,375
GRAND TOTAL	22,22,605	7,39,479	1,28,834	30,90,918	*2,399*	(*g*)30,88,519
* **Net Total converted into £ at R15=£1**					**£**	**205,901**

(*a*) Includes Rs. 1,22,179 charged to "33.—Famine Relief." (*b*) Includes Rs. 14,117 charged to "33.—Famine Relief." (*c*) Includes Rs. 1,01,740 charged to "33.—Famine Relief."
(*d*) Outlay ceased to be charged to Protective after 31st March 1889. (*e*) Includes Rs. 4,25,283 charged to "33.—Famine Relief."
(*f*) Includes Rs. 5,13,868 charged to "33—Famine Relief."
(*g*) Minor works—Works for which Capital and Revenue Accounts are kept, Imperial, Rs. 15,46,116; Provincial, Rs. 3,42,593; Works for which neither Capital nor Revenue Accounts are kept, Rs. 22,623; Famine Relief, Rs. 11,77,187.

No. 48C.—SUMMARY of Capital Expenditure on Construction of Protective Railways and Irrigation Works.

Years.	State Railways.			Irrigation.			Total.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
1881-82	454,935	...	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	—88,752	...	—88,752	175,629	...	175,629	86,877	...	86,877
1883-84	432,832	...	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	...	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	...	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	...	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	...	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	...	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	...	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	...	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	...	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	...	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	...	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	...	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	...	353,245	25,545	...	25,545	378,790	...	378,790
1896-97	...	...	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	...	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	...	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	...	...	23,930	...	23,930	23,930	...	23,930
1900-01	...	...	...	31,114	...	31,114	31,114	...	31,114
1901-02	...	...	...	65,834	4,858	70,692	65,834	4,858	70,692
1902-03	1,625	...	1,625	91,817	2,925	94,742	93,442	2,925	96,367
1903-04	74,855	21,750	96,605	143,923	523	144,446	218,778	22,273	241,051
1904-05	97,121	18,691	115,812	215,012	...	215,012	312,133	18,691	330,824
1905-06	46,697	8,581	55,278	292,804	3,769	296,573	339,501	12,350	351,851
1906-07	3,442	...	3,442	350,367	6,093	356,460	353,809	6,093	359,902
1907-08	6,561	...	6,561	403,999	13,241	417,240	410,560	13,241	423,801
1908-09	70	...	70	394,175	8,855	403,030	394,245	8,855	403,100
1909-10	12,015	...	12,015	420,376	12,512	432,888	432,391	12,512	444,903
1910-11	26,731	10,164	36,895	351,398	8,262	359,660	378,129	18,426	396,555
1911-12	29,179	15,096	44,275	378,881	4,584	383,465	408,060	19,680	427,740
1912-13	27,399	14,012	41,411	419,166	7,335	426,501	446,565	21,347	467,912
1913-14	7,835	741	8,576	475,267	16,157	491,424	483,102	16,898	500,000
1914-15	—1,311	...	—1,311	483,075	18,236	501,311	481,764	18,236	500,000
1915-16	—193	...	—193	494,629	5,564	500,193	494,436	5,564	500,000
1916-17	—476	...	—476	332,468	1,133	333,601	331,992	1,133	333,125
Total	5,159,0,3	89,035	5,248,108	6,635,774	119,743	6,755,517	11,794,847	208,778	12,003,625

No. 49.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1917.

	Amount.
	Rs.
AMOUNT TRANSFERRED FROM REVENUE FOR REDUCTION OR AVOIDANCE OF DEBT—	
India, General	57,10,293
Madras	2,50,000
Bombay	3,78,586
Bengal	60,000
United Provinces of Agra and Oudh	4,50,000
Punjab	1,40,000
Bihar and Orissa	2,00,000
TOTAL . Rs.	71,88,879
Total converted into £ at R15=£1 . £	**479,258**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-1917.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Details of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Capital Expenditure	136	...	..
				Total .	...

No. 50.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1916-17.

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	Rs.	Rs.	Rs.	
IMPERIAL.				
India.				
Bhopal	...	13,10,570	13,10,570	Details of Construction expenditure on Lines are exhibited in Account No. 74, page 271, in which this expenditure is incorporated and deducted at foot.
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1	...	**3,635,714**	**3,635,714**	
CHARGED IN INDIA . £	...	2,254,701	2,254,701	
CHARGED IN ENGLAND . £	...	1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-1917.

Section H.—Railway Revenue Account.

Revenue £21,313,797, Expenditure £13,831,922.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major head Total. Revenue.	Major head Total. Expenditure.
				£	£	£
Railways	51	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	138	...	...	...
State Railways	52	Gross Receipts	140	...	41,964,600	...
	52	*Deduct*—Working Expenses	141	...	*19,979,096*	...
	53A	„ —Surplus profits, etc.	143	...	*770,442*	...
		Net Receipts	...		21,215,062	
		Interest on Debt	142	...	...	7,660,850
		India State Railways Specific	142	62,782	...	...
	53A	India—State Railways Non-specific	142	4,059,208	...	...
	„ „	England, ditto	142	1,793,336	...	...
	53B	„ „ „ E. I. Railway	144	347,891	...	...
	53C	„ „ „ E. B. Railway	144	44,655	...	...
	53D	„ „ „ North-Western (S. P. and D.) Railway	145	123,466	...	...
	53E	„ „ „ Oudh and Rohilkhand Railway	145	324,843	...	...
	53F	„ „ „ South Indian Railway	145	146,635	...	...
	53G	„ „ „ Great Indian Peninsula Railway	146	248,000	...	...
	53H	„ „ „ Bombay, Baroda and Central India Railway	146	385,084	...	...
	53J	„ „ „ Madras and Southern Mahratta	146	124,950	...	
	53A	Annuities in purchase of Railways	142	...	...	3,357,650
	53B	East Indian Railway	144	1,112,520	...	
	53C	Eastern Bengal Railway	144	116,961	...	
	53D	North-Western (Sind, Punjab and Delhi) Railway	145	371,276	...	
	53G	Great Indian Peninsula Railway	146	1,268,512	...	
	53J	Madras & S. M. Railway	146	488,381	...	
	53A	Sinking Funds	142	...	...	323,647
	53B	East Indian Railway	144	191,623	...	
	53C	Eastern Bengal Railway	144	14,289	...	
	53D	North-Western (Sind, Punjab and Delhi) Railway	145	117,735	...	
	54	Interest chargeable against Companies on Advances	146	...	...	98,472
	55	Interest on Capital deposited by Companies	147	...	...	2,225,940
Subsidised Companies	56	Government share of Surplus Profits and Repayment of Advances of Interest	147	...	98,735	
	57	Land and Subsidy	149	...	...	162,451
Miscellaneous Railway Expenditure.	58	Miscellaneous Charges and Surveys	152	...	...	2,912
				Total	21,313,797	13,831,922

No. 51.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1917.*	Net Receipts, 1916-1917 (page 143).	Percentage of Net Receipts in 1916-1917.	Percentage of Net Receipts in (1915-1916).	1914-1915.	1913-1914.	1912-1913.
		£	£					
	Imperial.							
State	Assam-Bengal	10,892,370	109,623	1·01	·95	1·09	1·49	1·33
	Aden	30,337	2,945	9·71	...	...	...	...
	Bengal Nagpur	28,089,624	1,737,770	6·18	5·40	5·06	5·49	5·81
	Bombay, Baroda and Central India	30,834,195	2,890,443	9·37	7·53	6·86	7·65	7·52
	Burma	14,164,220	780,903	5·51	4·36	4·76	5·71	4·76
	Eastern Bengal	25,159,845	1,129,094	4·49	3·80	3·13	5·69	4·92
	East Indian	(*d*)56,514,717	4,631,634	8·19	7·69	7·91	7·69	8·40
	Great Indian Peninsula (includes Indian Midland)	51,765,133	2,921,219	5·64	5·13	3·93	4·84	5·12
	Agra-Delhi Chord	985,096	94,019	9·55	8·40	8·20	6·34	9·23
	Baran-Kotah	313,016	8,103	2·58	2·38	1·63	1·91	2·52
	Bhopal	272,631	24,352	8·93	6·88	4·98	7·00	10·64
	Cawnpore Banda	527,105	10,046	1·91	2·04			
	Jodhpur-Hyderabad (British Section)	297,056	41,303	13·90	10·50	9·85	15·49	17·37
	Lucknow-Bareilly	(*e*) 896,239	102,254	11·41	6·57	7·59	16·04	9·13
	Madras and Southern Mahratta	(*c*)26,578,410	(*f*)1,554,772	5·86	5·13	4·12	4·42	4·41
	Bezwada Extension	83,195	13,881	16·68	16·04	15·67	9·62	15·03

(*a*) The method of calculation by which the total is obtained is as follows :—

(1) *Purchased Railways*—

Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand	9,300,000	
Sind, Punjab and Delhi	11,075,320	
South Indian	4,708,280	
Great Indian Peninsula	25,922,350	
Bombay, Baroda and Central India	9,941,600	
Bengal Central	500,000	
Madras and Southern Mahratta (Madras Section)	12,402,430(*b*)	
Indian Midland	6,654,100	
		114,428,218

(2) *State Railways*—

	₹	
Rupee expenditure to 31st March 1917 (page 271)	3,07,72,08,854	
Deduct half of ₹2,81,11,136 spent in 1916-1917 (page 270)	*1,40,55,568*	
	3,06,31,53,286	
at ₹15=£1		204,210,219

Dhone-Kurnool		67,509	3,681	5·45	5·30	4·04	4·45	4·50
North Western		60,931,484	3,220,701	5·28	3·80	3·42	4·42	4·73
Oudh and Rohilkhand		17,454,377	983,282	5·63	4·33	3·41	4·88	5·67
South Indian		14,850,129	1,073,121	7·23	6·60	5·20	5·57	6·31
Tinnevelly-Quilon (British and Native State Section)		1,079,904	27,917	2·59	2·48	1·64	2·20	2·27
Tirhoot		5,393,560	426,285	7·90	6·81	7·36	8·14	7·97
Provincial.								
Jorhat		73,815	4,250	5·76	4·80	0·04	3·25	3·76
	TOTAL	347,254,467	(*f*)21,791,598					
Unopened lines stores, etc.	.....	691,931						
Private Companies:—								
Government payments	.....	3,690,722						
	GRAND TOTAL	(*a*) 351,637,120						

(3) *Companies' Railways*—		
Sterling expenditure to 31st March 1917 (page 303)	£ 32,923,472	
Deduct—Half of £770,593 spent in 1916-1917 (page 303)	*385,297*	
	32,538,175	
Add—Assam-Bengal interest (in foot-note, (*a*) page 302)	465,219	
Deduct—Capital stock of the Bengal Nagpur Railway held by the Secretary of State included in both (2) and (3) above, *vide* footnote (*b*) to account No. 79, page 302	*4,711*	
		32,998,683
TOTAL		351,637,120

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1917, half the outlay in the year 1916-1917.

(*b*) Madras and Southern Mahratta Railway proportion £8,103,489.
South Indian Railway proportion . . . £4,298,941.
(*c*) Includes £1,069,389 the capital of the section north of Katpadi taken over from the South Indian Railway and £1,224,000 representing cash received in respect of Mysore Railway Debenture Capital.
(*d*) Includes £ 450,606 representing outlay on South Behar Railway (*vide* Account No. 79 page 302).
(*e*) Excludes outlay to the extent of £200,000 share Capital of the Rohilkhand and Kumaon Railway Company included with Government payments to Private Companies.
(*f*) Excludes £79,045 share of net earnings paid to Mysore Durbar.

No. 52.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	GROSS RECEIPTS. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	TOTAL.
		Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Assam-Bengal	1	29,25,668	33,06,302	6,54,493	68,86,463
Aden	2	35,277	1,11,177	7,125	1,53,579
Bengal-Nagpur	3	1,43,11,640	3,56,72,094	9,37,050	5,09,20,784
Bombay, Baroda and Central India	4	2,77,21,018	4,47,86,540	27,62,221	7,52,69,779
Burma including extensions	5	99,65,787	1,40,72,080	5,56,602	2,45,94,469
Eastern Bengal	6	1,63,94,116	1,85,82,908	20,44,461	3,70,21,485
East Indian	7	3,23,84,775	7,69,48,195	8,68,235	11,02,01,205
Great Indian Peninsula	8	3,11,35,160	6,50,31,938	5,83,377	9,67,50,475
Agra Delhi Chord		16,93,989	13,26,042	27,543	30,47,574
Baran-Kotah		81,797	1,59,518	1,782	2,43,097
Bhopal		...	...	7,87,907	7,87,907
Cawnpore Banda		1,90,449	1,74,566	3,271	3,68,286
Jodhpur-Hyderabad (British Section)	9	6,25,026	7,95,195	—38,769	13,81,452
Lucknow-Bareilly	10	...	...	25,27,980	25,27,980
Madras and Southern Mahratta System	11	2,01,62,819	2,93,60,515	13,56,521	5,08,79,855
Bezwada Extension		1,05,445	3,79,717	4,511	4,89,673
Dhone Kurnool		77,395	62,227	378	1,40,000
North Western	12	4,05,31,540	5,38,06,534	23,18,335	9,66,56,409
Oudh and Rohilkhand	13	1,19,16,376	1,15,93,090	26,66,989	2,61,76,455
South Indian System	14	1,62,05,126	1,44,86,430	15,75,786	3,22,67,342
Tinnevelly Quilon (British Section)		6,06,311	4,11,078	9,965	10,27,354
Tirhoot	15	...	...	97,89,074	97,89,074
TOTAL IMPERIAL.		22,70,69,714	37,10,66,146	2,94,44,837	62,75,80,697
PROVINCIAL.					
Assam.					
Jorhat	16	38,748	1,21,451	5,190	1,65,389
TOTAL STATE RAILWAYS		22,71,08,462	37,11,87,597	2,94,50,027	62,77,46,086
Total India converted into £ at R15=£1				£	41,849,739
Receipts in England.					
				£	
Rent of premises occupied by the East Indian Railway Company				230	
Bengal Nagpur Railway: Interest and Share of Surplus Profits on Government holding				306	
State Railways—Interest on Debt—					536
Oudh and Rohilkhand Railway Discount sinking fund:					
Proceeds of sale of £2,154 19*s.* 11*d.* Exchequer 5 per cent. Bonds (1920)				2,156	
Interest on Exchequer 5 per cent. Bonds (1920)				26	
Interest on War Loan Stock (1925-45)				95	
State Railways—Sinking Funds—					2,277
Interest on War Loan Stock (1925-45), Interest on Exchequer 5 per cent. Bonds (1920) and Proceeds of sale of Exchequer 5 per cent. Bonds (1920).				£	
East Indian Railway				66,309	
Eastern Bengal Railway				4,945	
Scinde Punjab and Delhi Railway				40,794	
					112,048
Total England				£	114,861
GRAND TOTAL					41,964,600

EXPENSES of RAILWAYS in INDIA during the year 1916-17.

No. of Items.	WORKING EXPENSES.						NET RECEIPTS.	Net Receipt converted in £ at Rs. 15=£
	Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	TOTAL.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
1	15,35,689	11,60,398	4,41,288	7,32,997	13,71,740	52,42,112	16,44,351	109,623
2	26,341	56,143	5,639	14,360	6,917	1,09,400	44,179	2,945
3	44,17,344	77,28,515	28,48,125	38,83,259	59,76,987	2,48,54,230	2,60,66,554	1,737,770
4	49,22,842	1,31,49,855	33,79,670	52,03,927	52,56,848	3,19,13,142	4,33,56,637	2,890,443
5	33,54,129	41,78,102	11,05,221	19,16,294	23,27,185	1,28,80,931	1,17,13,538	780,903
6	43,83,359	51,06,335	18,78,756	53,49,873	33,66,756	2,00,85,079	1,69,36,406	1,129,094
7	78,45,995	1,27,59,935	41,91,892	97,35,749	61,93,118	4,07,26,689	6,94,74,516	4,631,634
8	87,38,115	2,38,72,466	35,94,897	75,97,401	91,29,310	5,29,32,189	4,38,18,286	2,921,219
	2,72,858	7,47,526	1,12,742	2,37,831	2,66,339	16,37,296	14,10,278	94,019
	19,980	55,457	8,426	17,616	20,070	1,21,549	1,21,548	8,103
	...	...	...	...	4,22,626	4,22,626	3,65,281	24,352
	32,912	90,901	13,771	28,896	51,115	2,17,595	1,50,691	10,046
9	1,23,512	2,74,400	52,454	1,05,806	2,05,734	7,61,906	6,19,546	41,303
10	...	...	...	...	9,94,176	9,94,176	15,33,804	102,254
11	47,15,617	1,09,16,844	24,36,201	32,27,309	50,76,637	2,63,72,608	2,45,07,247	1,633,817
	90,420	65,056	18,116	28,001	79,859	2,81,452	2,08,221	13,881
	15,907	30,253	6,751	8,943	22,929	84,783	55,217	3,681
12	1,16,61,536	1,78,07,473	32,20,018	88,04,319	68,52,545	4,83,45,891	4,83,10,518	3,220,701
13	27,12,537	33,96,061	14,38,587	21,61,374	17,18,668	1,14,27,227	1,47,49,228	983,282
14	23,05,392	72,04,335	18,85,030	21,60,251	26,15,514	1,61,70,522	1,60,96,820	1,073,121
	...	...	...	...	6,08,598	6,08,598	4,18,756	27,917
15	...	...	...	...	33,94,803	33,94,803	63,94,271	426,285
	5,71,74,485	10,86,00,055	2,66,37,584	5,12,14,206	5,59,53,474	29,95,84,804	32,79,95,893	21,866,393
16	11,067	35,182	7,526	22,880	24,986	1,01,641	63,748	4,250
	5,71,85,552	10,86,35,237	2,66,45,110	5,12,37,086	5,59,83,460	29,96,86,445	32,80,59,641	21,870,643
	...	...	...	...	...	19,979,096	21,870,643	21,870,643
	...	...	...	...	...	...	536	536
	...	...	...	...	...	...	2,277	2,277
	...	...	...	...	...	...	112,048	112,048
	...	...	...	...	...	...	114,861	114,861
	...	...	...	...	...	19,979,096	21,985,504	21,985,504

No. 53A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS.		CHARGED	
		Gross Receipts.	Gross Receipts converted into £ at R15=£1.	Working Expenses.	Interest, Annuities and Sinking Funds chargeable in India and England.
		Rs.	£	Rs.	Rs.
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Assam-Bengal	1	68,86,463	459,098	52,42,112	51,46,469
Aden	2	1,53,579	10 238	1,09,400	15,001
Bengal Nagpur	3	5,09,20,784	(a) 3,395,026	2,48,54,230	1,46,65,992
Bombay, Baroda and Central India	4	7,52,69,779	5,017,985	3,19,13,142	1,69,50,050
Burma including extensions	5	2.45,94,469	1,639,631	1,28,80,931	66,76,500
Eastern Bengal	6	3,70,21,485	(a) 2,473,044	2,00,85,079	1,35,13,262
East Indian	7	11,02,01,205	(a) 7,413,286	4,07,26,689	3,80,64,578
Great Indian Peninsula	8	9,67,50,475	6,450,032	5,29,32,189	3,60,76,629
Agra-Delhi Chord		30,47,574	203,172	16,37,296	4,87,091
Baran-Ketah		2,43,097	16,206	1,21,549	1,54,774
Bhopal		7,87,907	52,527	4,22,626	1,34,805
Cawnpore-Banda		3,68,286	24,552	2,17.595	2,60,632
Jodhpur-Hyderabad (British Section)	9	13,81,452	92,097	7,61,906	1,46,882
Lucknow-Bareilly	10	25,27,980	168,532	9,94,176	7,21,830
Madras and Southern Mahratta	11	5,08,79,855	3,391,990	2,63,72,608	1,89,17,995
Bezwada Extension		4,89,673	32,645	2,81,452	41,137
Dhone-Kurnool		1,40,000	9,333	84,783	33,380
orth-Western	12	9,66,56,409	(a) 6,484,555	4,83,45,891	3,37,45,456
Laki Pezu Tank		...	...	...	93,577
Nushki Extension		...	...	...	1,22,754
udh and Rohilkhand	13	2,61,76,455	(a) 1,747,374	1,14,27,227	89,37,975
South Indian	14	3,22,67,342	2,151,156	1,61,70,522	69,49,107
Coonoor-Ootacamund		...	...	...	1 41,833
Dharmapuri-Hosur extension		...	...	...	70,367
Tinnevelly-Quilon (British Section)		10,27,354	68,490	6,08,598	1,379
Ditto (Native State Section)		...	...	...	6,157
Ditto Trichendur (Advances)		...	...	...	10,384
Tirhoot	15	97,89,074	652,605	33,94,803	26,66,899
Bilaspur-Etawah	16	...	...	...	2,477
Frontier Railway Reserve Material	17	...	...	...	83,845
Ganges Bridge, Kachla	18	...	...	...	2,519
Nagpur-Chhattisgarh depreciation account	19	...	...	...	21,659
Petroleum Operations, Baluchistan	20	...	...	...	3,929
Ranaghat-Bhagwangola	21	...	...	...	9,970
Sabarmati-Dholka	22	...	...	...	1,975
State Railway Stores	23	...	...	...	16,742
Southern Mahratta (depreciation on works)	24	...	...	...	17,374
Umaria Colliery (depreciation on works)	25	...	...	...	6,022
Vizagapatam-Raipur	26	...	...	...	8,077
Warora Colliery	27	...	...	...	34,408
TOTAL IMPERIAL		62,75,80,697	(a) 41,953,574	29,95,84,804	20,49,61,892
PROVINCIAL.					
Assam.					
Jorhat	28	1,65,389	11,026	1,01,641	36,499
TOTAL STATE RAILWAYS		62,77,46,086	(a) 41,964,600	29,96,86,445	20,49,98,391
Total in sterling (India figures converted at R15=£1) £		(a)41,964,600	(a) 41,964,600	19,979,096	(b) 13,666,559

(a) Includes:—

	£
East Indian Railway—Rent of premises occupied by the Company	230
Bengal Nagpur Railway—Interest and Share of Surplus Profits on Government holding	306
Interest on War Loan and Exchequer Bonds and Proceeds of sale of Exchequer Bonds:—	
Oudh and Rohilkhand Railway Discount Sinking Fund	2.277
East Indian Railway Sinking Fund	66,309
Eastern Bengal Railway Sinking Fund	4 945
Scinde Punjab and Delhi Railway Sinking Fund	40,794
	114,861

(b) Interest:—

	India. Rs.	India, converted into £ at R15=£1. £	England. £	TOTAL. £
On Specific Debt	9,41,736	62,782	1,745,524	1,808,306
On Non-Specific Debt	6,08,88,120	4,059,208	1,793,336	5,852,544
	6,18,29,856	4,121,990	3,538,860	7,660,850
Annuities	...	...	3,357,650	3,357,650
Sinking Funds	...	...	323,647	323,647
Interest chargeable against Companies on Advances	2,58,325	17,222	81,250	98,472
Interest on Capital deposited by Companies	8,35,626	55,708	2,170,232	2,225,940
	6,29,23,807	4,194,920	9,471,639	13,666,559

of the GOVERNMENT in respect of RAILWAYS during the Year 1916-17.

UNDER EXPENDITURE HEADS.					NET GAIN OR LOSS TO GOVERNMENT.	
No. of Items.	Payments on account of Surplus Profits and share of net earnings.	Charges for Land.	Total Charges.	Total charges converted into £ at R15=£1.	Gain.	Loss.
	Rs.	Rs.	Rs.	£	£	£
1	...	...	1,03,88,581	692,572	...	233,474
2	...	...	1,24,401	8,293	1,945	...
3	10,29,642	...	4,05,49,864	2,703,324	691,702	...
4	12,27,616	...	5,00,90,808	3,339,387	1,678,598	...
5	14,13,257	...	2,09,70,688	1,398,046	241,585	...
6	...	...	3,35,98,341	2,239,889	233,155	...
7	27,29,877	...	8,15,21,144	5,434,743	1,978,543	...
8	5,20,228	...	8,95,29,046	5,968,603	481,429	...
	...	...	21,24,387	141,626	61,546	...
	...	...	2,76,323	18,422	...	2,216
	...	...	5,57,431	37,162	15,365	...
	...	...	4,78,227	31,882	...	7,330
9	...	...	9,08,788	60,586	31,511	...
10	62,313	...	17,78,319	118,555	49,977	...
11	38,75,673	...	4,91,66,276	3,277,752	114,238	...
	...	...	3,22,589	21,506	11,139	...
	...	...	1,18,163	7,878	1,455	...
12	...	...	8,20,91,347	5,472,756	1,011,799	...
	...	...	93,577	6,238	...	6,238
	...	...	1,22,754	8,184	...	8,184
13	...	...	2,03,65,202	1,357,680	389,694	...
14	4,28,835	...	2,35,48,464	1,569,898	581,258	...
	...	...	1,41,833	9,455	...	9,455
	...	...	70,367	4,691	...	4,691
	...	...	6,09,977	40,665	27,825	...
	...	...	6,157	411	...	411
	...	...	10,384	692	...	692
15	2,69,183	...	63,30,885	422,059	230,546	...
16	...	...	2,477	165	...	165
17	...	...	83,845	5,590	...	5,590
18	...	...	2,519	168	...	168
19	...	..	21,659	1,444	...	1,444
20	...	...	3,929	262	...	262
21	...	...	9,970	665	...	665
22	...	...	1,975	132	...	132
23	...	...	16,742	1,116	...	1,116
24	...	...	17,374	1,158	...	1,158
25	...	..	6,022	401	...	401
26	...	...	8,077	538	...	538
27	...	...	34,408	2,294	...	2,294
	1,15,56,624	...	51,61,03,320	34,406,888	7,546,686	...
28	...	...	1,38,140	9,209	1,817	...
	1,15,56,624	...	51,62,41,460	34,416,097	7,548,503	...
	770,442	...	34,416,097	34,416,097	7,548,503	...

	£
Net gain on State Railways as above	7,548,503
Deduct—Net expenditure on account of Subsidized Railways, Accounts Nos. 56 and 57	*63,716*
Do. —Miscellaneous Railway Expenditure, Account No. 58	*2,912*
TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	7,481,875

H.—Railway Revenue Accounts.

No. 53B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1916-1917, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	64,604	64,604
Interest on India 3½ per cent. Stock issued in redemption of portion of Annuity, Debenture Stock and Debentures	...	...	290,009	290,009
Interest on 3½ per cent. rupee debt	3,736	249	...	249
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	—4,491	—4,491
Interest on India 2½ per cent. stock issued in redemption of portion of debentures and debenture stock	...	...	—2,231	—2,231
Interest at 3·2964 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	36,42,817	242,855	...	242,855
TOTAL INTEREST ON DEBT	36,46,553	243,104	347,891	590,995
SINKING FUNDS.				
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Sections 51 and 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	191,623	191,623
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,145	849,145
Contribution towards management	...	...	1,375	1,375
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
TOTAL ANNUITIES IN PURCHASE.	...	...	1,112,520	1,112,520
TOTAL	36,46,553	243,104	1,652,034	1,895,138

No. 53C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES IN PURCHASE, during the Year 1916-17, of the EASTERN BENGAL RAILWAY (including the BENGAL CENTRAL RAILWAY).

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	13,946	13,946
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	16,383	16,383
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	14,492	14,492
Interest on India 2½ per cent stock issued in redemption of portion of debentures and debenture stock	...	...	—166	—166
Interest at 3·2964 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	*96,73,253	644,884	...	644,884
TOTAL INTEREST ON DEBT	96,73,253	644,884	44,655	689,539
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	14,289	14,289
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,832	116,832
Contribution towards management	...	...	129	129
TOTAL ANNUITIES IN PURCHASE	...	...	116,961	116,961
TOTAL	96,73,253	644,884	175,905	820,789

*Excluded Rs. 12,01,434 interest on account of Lower Ganges Bridge.

No. 53D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1916-1917, of the NORTH-WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.				
Interest on India 3½ per cent. Stock issued in redemption of portion of Scinde Punjab and Delhi Railway Annuity	Rs. ...	£ ...	£ 131,078	£ 131,078
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	—6,253	—6,253
Interest on India 2½ per cent. Stock issued in redemption of debentures and debenture stock	...	...	—1,359	—1,359
Interest at 3·2964 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	2,45,58,301	1,637,220	...	1,637,220
TOTAL INTEREST ON DEBT	2,45,58,301	1,637,220	123,466	1,760,686
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	117,735	117,735
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	371,214	371,214
Contribution towards management	...	...	62	62
TOTAL ANNUITIES IN PURCHASE	...	...	371,276	371,276
TOTAL	2,45,58,301	1,637,220	612,477	2,249,697

No. 53E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1916-1917, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on India 3½ per cent. Stock	...	...	—2,132	—2,132
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,579	309,579
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,816	10,816
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	6,580	6,580
Interest at 4 per cent. on Rampur Loan of Rs. 47,00,000	1,88,000	12,533	...	12,533
Interest at 3·2964 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	38,77,330	258,489	...	258,489
	40,65,330	271,022	324,843	595,865

No. 53F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1916-1917, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,887	119,887
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,623	7 623
Interest at 3·2964 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	18,51,132	123,409	...	123,409
TOTAL	18,51,132	123,409	146,635	270,044

No. 53G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1916-1917, of the GREAT INDIAN PENINSULA RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	108,058	108,058
Interest on India 3½ per cent. Stock	...	...	18,365	18,365
Interest on India 3 per cent. Stock issued in redemption of Debentures	...	...	97,896	97,896
Interest on India 3½ per cent. Bonds	...	...	23,681	23,681
Interest at 3·2964 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	91,13,949	607,597	...	607,597
TOTAL INTEREST ON DEBT	91,13,949	607,597	248,000	855,597
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,471	1,268,471
Contribution towards management	...	...	41	41
TOTAL ANNUITIES IN PURCHASE	...	...	1,268,512	1,268,512
TOTAL	91,13,949	607,597	1,516,512	2,124,109

No. 53H.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1916-1917, of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on India 3 per cent. Stock	...	...	326,449	326,449
Interest on India 3½ per cent. Stock	...	...	58,635	58,635
Interest at 4 and 4¼ per cent. on Holkar and Scindia loans	7,50,000	50,000	...	50,000
Interest on Capital and Capital Advance Account and Stores and Stores Advance Account at 3·2964 per cent. on outlay to end of last year, *plus* half the outlay of the year	89,98,790	599,919	...	599,919
TOTAL	97,48,790	649,919	385,084	1,035,003

No. 53J.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1916-1917, of the MADRAS AND SOUTHERN MAHRATTA RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on India 3½ per cent. Stock	...	...	31,315	31,315
Interest on India 3 per cent. Stock	...	...	64,816	64,816
Interest on India 3½ per cent. Bonds	...	...	28,819	28,819
Interest on State Expenditure on Capital Account at 3·2964 per cent. on outlay to end of last year, *plus* half the outlay of the year	36,58,780	243,919	...	243,919
	36,58,780	243,919	124,950	368,869
ANNUITIES IN PURCHASE.				
Annuity terminating in 1956 at the rate of £5-7-10·795 for every £100 Stock of the Company	...	...	488,381	488,381
TOTAL	36,58,780	243,919	613,331	857,250

No. 54.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES for the Year 1916-1917.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	Rs.	£	£	£
India, General.				
Great Indian Peninsula	...	...	81,250	81,250
Lucknow-Bareilly	2,58,325	17,222	...	17,222
TOTAL	2,58,325	17,222	81,250	98,472

No. 55.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES for the Year 1916-1917.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	Rs.	£	£	£
India, General.				
Assam-Bengal	...	...	89,649	89,649
Bengal-Nagpur			433,653	433,653
Bombay, Baroda and Central India	...	...	95,000	95,000
Burma	5,40,934	36,062	112,500	148,562
East Indian	...	...	642,500	642,500
Great Indian Peninsula	...	...	199,750	199,750
Lucknow-Bareilly	(a)2,94,698	19,646	...	19,646
Madras and Southern Mahratta	...	...	403,950	403,950
South Indian	...	...	193,230	193,230
Ditto Extensions	...	...		
TOTAL	8,35,626	55,708	2,170,232	2,225,940

(a) Of this amount R2,55,698 represents interest on State share of joint debenture stock.

No. 56.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to IMPERIAL FUNDS during the Year 1916-1917.

	IMPERIAL.
INDIA—	
Recovery from the Travancore Durbar on account of interest on debentures and on advances in respect of the Native State section of the Tinnevelly-Quilon Railway	R 2,44,350
Government share of surplus profits of the Ahmedabad-Dholka Railway	2,552
Ditto ditto of the Amritsar-Patti Kasur Railway	87,723
Ditto ditto of the Hardwar-Dehra Railway	81,926
Sale of Land, Bengal and North-Western and Tirhoot Railway	5,405
Ditto Delhi Umbala Kalka	4,600
Ditto Jind Panipat Extension	—70
Ditto Futwa Islampur Light Railway	153
Ditto Rohilkund and Kumaon Railway Extension	545
Ditto North-Western Railway—Branch Line Companies worked or under construction	8,261
Ditto Tanjore District Board Railway	2,186
TOTAL INDIA R	4,37,631
Total India converted into £ at R15=£1 £	29,175
ENGLAND—	
Government share of Surplus Profits—	
Rohilkund and Kumaon Railway	3,045
Southern Punjab Railway	66,515
TOTAL ENGLAND	69,560
GRAND TOTAL RECEIPTS £	98,735

No. 57.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1916-1917.

IMPERIAL.	
India, General.	*R*
Assam Bengal Railway—Branch Line Companies worked or under construction—	
Chaparmukh Sylghat	66,497
Katakhal-Lala Bazar	2,09,076
Bengal and North-Western Railway	30,414
Great Indian Peninsula Railway—Branch Line Companies worked or under construction—	
Murtajapur-Ellichpur	1,865
Murtajapur-Yeotmal	225
Pulgaon-Arvi	22
North-Western Railway—Branch Line Companies worked or under construction—	
Amritsar-Patti Kasur	—375
Jacobabad-Kashmore	—205
Jullundher-Doab	5,725
Jullundher Mukerian	5,617
Mandra-Bhon	802
Nawashahr-Jaijon extension	76,584
Phagwara-Rahon	507
Sialkot-Narowal	3,623
Southern Punjab	29,225
Sutlej Valley	6,117
South Indian Railway—Branch Line Companies worked or under construction—	
Manamadura-Sivaganga	111
Suramanglam-Salem	—2,836
Tanjore District Board	3,335
Tiruturaipundi-Vedaraniam	—9
Tinnevelly-Tiruchendur	4,629
Railways under the Audit of Government Examiner, Bombay, Baroda and Central India Railway—	
Guzerat Railways	94,935
Nadiad-Kapadvanj	5,275
Tapti Valley	91
Railways under the Audit of Government Examiner, East Indian Railway—	
Ahmadpur-Katwa	2,07,326
Burdwan-Cutwa	15,329
Bankura-Damodar	3,165
Dasghara-Jamalpurganj	55,617
Delhi-Umbala-Kalka	3,282
Futwa-Islampur	67,897
Jind-Panipat extension	8
Railways under the Audit of Government Examiner, Great Indian Peninsula Railway—	
Barsi Light	—1,545
Dhond-Baramati	433
Pachora-Jamner	1,07,921
Railways under the Audit of Government Examiner, Madras and Southern Mahratta Railway—	
Tenali-Repali	1,173
Railways under the Audit of Government Examiner, Rohilkund and Kumaon Railway—	
Moradabad-Ramnagar	145
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel	5,000
Carried over	10,07,001

No. 57.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the year 1916-17—*contd.*

IMPERIAL—*contd.*		
India, General—contd.		R
Brought forward		10,07,001
Railways under the Audit of Chief Examiner, Eastern Bengal Railway—		
Bengal Dooars		11
Darjeeling-Himalayan		4,128
Kalighat Falta		2,36,420
Khoolna-Bhagirhat		13,985
Mymensingh Jagannathgunj		—3,362
Mymensingh-Bhairab Bazar		7,04,762
Sara-Sirajgunj		4,60,213
TOTAL IMPERIAL		24,23,158
PROVINCIAL.		
Dibru-Sadiya (Assam)		5,112
Tribeni Branch Extension (Bengal)		6
Jullundher-Doab (Punjab)		16
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel (United Provinces)		5,000
Saharanpur-Shahdara Light Railway (United Provinces)		3,469
TOTAL PROVINCIAL		13,603
GRAND TOTAL		24,36,761
Grand Total converted into £ at R15=£1	£	162,451

No. 58.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1916-1917.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
IMPERIAL.		
India, General.		
ESTABLISHMENT.		R
Office of the Railway Board, Government Inspectors of Railways and Metallurgical Inspectors and their Establishments, Salaries, Travelling Allowances and Contingencies		8,00,828
Government Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		2,51,988
Surplus Establishment and Miscellaneous charges		52,116
Office of Accountant General, Railways		1,89,594
Accountant General, Railway's office auxiliary account		5,474
		13,00,000
Deduct—Contribution for Government Supervision, Audit and Control recoverable from Companies:	R	
Assam-Bengal	69,616	
Bengal-Nagpur	2,14,647	
Bengal and North-Western	83,872	
Bombay, Baroda and Central India	2,80,214	
Burma	1,27,877	
East Indian	2,19,697	
Great Indian Peninsula including Indian Midland	2,60,495	
Rohilkund-Kumaon	22,853	
Madras and Southern Mahratta	2,29,230	
South Indian	1,28,123	
NET		*—16,36,624*
Carried over		—3,36,624

No. 58.—ACCOUNT of Miscellaneous Railway Expenditure, for the Year 1916-1917—*contd.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
SURVEYS, ETC.	
	R
Brought forward	—3,36,624
Assam Bengal Railway—	
Amguri Silghat	21,653
Bhairab Bazar Netrakona	64
Comilla-Sreemuddi	2,607
Chatak Ishamati	2,557
Karimgunj Longai Valley	930
Sylhet Dwara	8,488
Silchar Dwarband	2,597
Sirimangal Maulvi Bazar	649
Bengal Nagpur Railway—	
Contai	293
Drug Bastar Joypore	20,766
Gopalpur Berhampur Rasulkonda	383
Ganupur Parvatipur	110
Gurumahisani Branch Extension	1,093
Lohardagga Extension	—4
„ Neterhaut Plateau	11,331
Vizianagram Bimlipatam Vizagapatam	430
Vishnupur Santragachi	40
Bombay, Boroda and Central India Railway—	
Bassein Agashi Virar	1,050
Nadiad-Kaira	155
Nasirabad Kekri	346
Re-demarcation of land in Baroda territory	1,392
Vasad Katana	559
Viramgam Sami and Radhanpur	135
Burma Railways—	
Kyangin Petye	3,639
Southern Shan State Railway, 3rd Division	43
Eastern Bengal Railway—	
Azimgunj Ishurdi	1,036
Barsoi Harishchandrapur	834
Golakgunj Kumargram	2,446
Ishurdi Pabna Saduganj	11,749
Jessore Faridpur	2,963
Khulna Dum-Dum	—1,324
Krishnapur Jellingee	155
Magrahat-Khulpikhari	6,423
Mymensingh Halooaghat Jamalpur	1,500
Netrakona Mahimgunj	2,415
Patran Shillong	5,269
Pandu Shillong	23,960
Raigunj Eklahi	932
Sorbhog Barpeta	327
Tangi Tangail Jamalpur	5,995
Great Indian Peninsula Railway—	
Baramati Bawra	1,525
Bridging Betwa river	98
Belapur Shegaon	3,973
„ Nasik	5,160
Damoh Amanganj	3,870
Ellichpur to Chandar Bazar	862
Garotha Mauranipur	5,774
Kunch *viâ* Jalaun to Madhogarh	—40
Mumbra Bellapur	2,002
Sumerpur Rath	—126
Thull Ghat	5,988
Carried over	1,75,072
	—3,36,624

No. 58—Account of Miscellaneous Railway Expenditure, for the Year 1916-1917—*contd.*

Railway Surveys and Miscellaneous Charges.	Amount.
	R
Surveys, etc.—*contd.*	
Brought forward	—3,36,624
	1,75,072
Jodhpur Hyderabad Railway—	
Land acquired at Hissar for Police Quarters	172
Lucknow Bareilly Railway—	
Chowka river Kauriala Ghat	—400
Dhourahra Sarain	—510
Jharekapur-Chowika river	400
Soron Agra	53
Madras and Southern Mahratta Railway—	
Coconada Kotipalle	4,498
Guntur Guzerla Macherla	18,665
Hotgi Sholapur	—142
Koturr Hari Har	54
Koregaon Satara	—107
Oolapalayam Singarayakonda Kannigiri	12,777
North Western Railway—	
Bari Doab	14,978
Chiniot Bhagatanwalla	5,288
Delhi realignment	125
Frontier Railway Reserve	5,753
Gujrat Lakhanwal	1
Jaranwalla Raewind	8,375
Karachi Extension	—34
Khushab Sangla hill	572
Khanai Hindu Bagh	—12,900
Ludhiana Kalka	10,234
Nawanshehr Jaijon Extension	—3,531
Sangla Hill Raewind	5,118
Sargodha Bhera	7,612
Shahdara Narowal	207
Oudh and Rohilkhand Railway—	
Garhwal Railway	9,116
South Indian Railway—	
Attur Chinna-Salem-Tirumandora	456
Arni-Padalam Madurantakam	172
Jayankonda-Sholapuram Trichinopoly	16,660
Kollangode-Trichur	7,989
Mangalore Panemangalore	5,062
Pollachi-Palghat	—84
Tirhoot Railway—	
Bagaha Tirbeni	2,617
Captaingunj Bhatni	1,601
„ Thuntibari	398
Maharajgunj Nautanwa	348
Surveys under the Audit of Govt., Examiner Assam Bengal Ry.—	
Dibru Khowang	4,193
Khowang- Lakwma-reconaissance	5,564
Surveys under the Audit of Govt. Examiner Burma Railways—	
Indo-Burma connection	113
Carried over	3,06,535
	—3,36,624

No. 58—Account of Miscellaneous Railway Expenditure, for the Year 1916-1917 —*concld.*

Railway Surveys and Miscellaneous Charges.	Amount.
Surveys, etc.—*contd.*	₹
Brought forward	—3,36,624
	3,06,535
Surveys under the Audit of Govt. Examiner Bombay, Baroda and Central India Ry.—	
Khandwa Akola Basein	—2,342
Modasa Meghraj	292
Southern Rajputana Reconnaisance	692
Surveys under the Audit of Govt. Examiner Bengal Nagpur Ry.—	
Chakardharpur Jaintgarh	14,689
Jagatpur Kendrapara	11,522
Surveys under the Audit of Govt. Examiner, East Indian Ry.—	
Sainthia Naya Dumka	53
Surveys under the Audit of Govt. Examiner Madras and Southern Marhatta Ry.—	
Mysore West Coast Railway	40,236
„ Coorg Division	8,604
Total Surveys, etc.	3,80,281
Total Imperial	43,657
Provincial.	
Assam—	
Assam Light	14
GRAND TOTAL ₹	43,671
Grand Total converted into £ at R15= £1 £	2,912

H.—Railway Revenue Accounts.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-1917.

Section J.—Irrigation.

Revenue £5,155,624—Expenditure £3,549,912.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Major Works . .	59	Direct receipts	157	...	3,011,227	...
	60	Working Expenses (Abstract Account) .	158	...	...	1,351,194
	60A	„ „ (Detailed Account)	163	1,351,194	...	...
	60B	Capital Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance . . .	164	...	...	...
	61	Portion of Land Revenue due to Irrigation (See also Account No. 15A) . .	166 to 169	...	1,827,108	...
	61	Statement of Financial Results . .	166 to 169	...	...	1,413,205
	61	Interest on Debt				
Minor Works and Navigation . . .	62	Gross Receipts	177	...	317,289	...
	62A	Summary of Receipts from Minor Works and Navigation	178	317,289	...	...
	63	Expenditure (Abstract Account) . .	181	...	...	785,513
	63A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	187	110,210	...	...
	63B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	191	112,196	...	...
				Total .	5,155,624	3,549,912

No. 59.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1916-1917.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.												
North-West Frontier.												
Lower Swat River Canal	5,24,735	...	154	...	1,736	...	33,186	...	1,635	717	745	5,62,908
Upper „ „ „	1,75,584	...	35	...	...	...	4,349	...	3,396	433	122	1,83,919
Paharpur Canal	30,993	...	...	...	32	28	...	...	...	...	53	31,106
Kabul River Canal	1,64,681	...	130	...	260	...	16,224	...	360	160	1,968	1,83,783
TOTAL	8,95,993	...	319	...	2,028	28	53,759	...	5,391	1,310	2,888	9,61,716
Madras.												
Nagavalli River Project	...	...	..	...	...	380	...	...	219	...	594	1,193
Godavari Delta System	...	...	1,180	2,515	5,030	23,252	...	1,09,890	430	260	4,976	1,47,533
Kistna Delta „	...	...	715	...	5,755	38,577	...	61,590	1,977	5	3,797	1,12,416
Cauvery Delta „	...	...	...	...	3,447	832	...	...	558	...	189	5,026
Pennar Anicut „	...	...	...	...	...	2,281	...	...	423	...	1	2,705
Srivaikuntam Anicut System	...	...	...	856	...	3,188	...	...	406	...	1,185	5,635
Kurnool-Cuddapah Canal	...	...	...	...	26	1,614	...	1,147	1,207	...	6,364	10,358
Barur Tank	...	...	...	...	...	424	...	...	3	...	34	461
Periyar Project	...	...	...	...	847	5,212	...	537	559	...	8,499	15,654
Rushikulya Project	...	...	150	1,225	135	727	...	...	245	...	39	2,521
Cheyeru Anicut	...	...	...	...	...	...	...	...	77	...	2,169	2,246
Poiney Anicut	...	...	...	...	...	...	...	...	24	...	1,096	1,120
Lower Coleroon Anicut	...	...	...	...	1,138	339	...	...	171	...	25	1,673
Shatiatope Anicut	...	...	...	...	787	55	...	...	64	...	20	926
Tirukkoyllur Anicut	...	...	...	...	442	327	...	...	28	...	8	805
Divi Pumping Project	...	...	...	...	3	683	...	1	388	...	190	1,265
	...	...	2,015	4,596	17,610	77,891	...	1,73,165	6,779	265	29,186	3,11,537
Deduct—Provincial share under the Contract	...	...	*1,022*	*2,298*	*8,805*	*38,946*	...	*86,582*	*3,390*	*132*	*14,593*	*1,55,768*
TOTAL	...	...	1,023	2,298	8,805	38,945	...	86,583	3,389	133	14,593	1,55,769
Bombay.												
Desert Canal	1,09,677	...	...	...	71	2,027	...	...	323	713	1,027	1,13,833
Unharwah	292	...	...	...	35	262	...	...	...	565	274	1,428
Begari Canal	39,001	...	7	174	21	1,089	...	...	18	1,270	1,245	42,825
Mahiwah	—137	...	...	...	37	125	...	...	...	2,757	332	3,114
Dad Canal	—161	...	...	...	330	194	...	...	510	71	186	1,130
Nasrat Canal	330	...	...	...	199	352	...	10	499	582	301	2,323

Eastern Nara Works	3,232	...	135	...	2,198	6,605	...	642	30	638	4,795	18,325
Jamrao Canal	2,072	...	42	...	189	18,207	...	...	660	16,074	7,851	45,095
Hathmati and Kharicut Canal	28,419	...	44	...	246	4,396	...	...	7	6	1,421	34,539
Lower Panjhra River Works	12,539	...	...	...	569	1,581	...	...	...	5	8	14,702
Kadva River Works	28,179	...	2	...	27	2,271	...	...	10	4	431	30,924
Pravara River Works—Lakh Canal	989	...	3	...	107	549	...	...	4	16	15	1,683
Nira Canal and Shetphal Tank	4,87,341	...	66	...	1,250	3,601	...	...	338	213	2,205	4,95,014
Mutha Canals and Matoba Tank	2,29,517	...	11,692	1,69,696	2,652	3,610	...	9	199	15	10,003	4,27,393
Mhaswad Tank	39,391	...	...	40	2,059	1,141	...	...	30	...	27	42,688
Ekruk Tank	21,365	...	33,135	12,677	900	5,059	...	...	36	...	408	73,580
Krishna Canal	83,395	...	...	...	...	2,772	...	...	120	...	7	86,294
Pravara Canals Project	15,078	...	...	...	338	...	...	...	338	35	38	15,827
Chankapur Tank (Girna left Bank Canal)	12,367	...	...	...	...	121	...	...	2	...	137	12,627
Godavari Canal	2,07,914	...	479	...	923	678	...	...	978	228	6,595	2,17,795
	13,20,850	...	45,655	1,82,587	12,151	54,640	...	661	4,102	23,192	37,306	16,81,144
Deduct—Provincial share under the Contract	*6,60,425*	...	*22,828*	*91,293*	*6,076*	*27,320*	...	*330*	*2,051*	*11,596*	*18,653*	*8,40,572*
TOTAL	6,60,425	...	22,827	91,294	6,075	27,320	...	331	2,051	11,596	18,653	8,40,572
Bengal.												
Midnapore Canal	1,69,016	...	250	...	126	101	15	37,187	692	5	24,536	2,31,928
Tidal Canal	...	...	...	...	28	17	...	55,598	20	...	2,141	57,804
	1,69,016	...	250	...	154	118	15	92,785	712	5	26,677	2,89,732
Deduct—Provincial share under the Contract	*84,508*	...	*125*	...	*77*	*59*	*8*	*46,392*	*356*	*2*	*13,339*	*1,44,866*
TOTAL	84,508	...	125	...	77	59	7	46,393	356	3	13,338	1,44,866
United Provinces of Agra and Oudh.												
Ghori Nadi scheme	...	...	...	...	72	...	...	...	...	...	...	72
Majhgawan Tank	5,235	...	29	...	182	...	...	...	...	...	25	5,471
Betwa Canal	2,86,915	...	88	12	3,230	...	...	...	1,948	...	2,043	2,94,236
Ken Canal	94,503	...	292	...	2,285	...	...	...	831	5	2,455	1,00,371
Dassan Canal	72,588	...	63	...	1,643	...	...	...	876	...	1,002	76,172
Pahuaj and Garhmau Canal	7,177	...	10	1,633	406	...	...	...	...	...	512	9,738
TOTAL	4,66,418	...	482	1,645	7,818	...	...	...	3,655	5	6,037	4,86,060
Carried over	21,07,344	...	24,776	95,237	24,803	66,352	53,766	1,33,307	14,842	13,047	55,509	25,88,983

No. 59.—Account of Direct Receipts from Major Irrigation Works credited to Imperial and Provincial Funds during the Year 1916-1917—*continued.*

	Water rates.	Owner's rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
Imperial—*contd.* Brought forward	Rs. 21,07,344	Rs. ...	Rs. 24,776	Rs. 95,237	Rs. 24,803	Rs. 66,352	Rs. 53,766	Rs. 1,23,207	Rs. 14,842	Rs. 13,017	Rs. 55,509	Rs. 25,88,983
Punjab.												
Upper Jhelum Canal	74,793	...	291	...	2	...	...	...	5,258	238	3,054	83,633
Western Jumna Canal, including Sirsa Branch	27,79,447	...	19,804	...	22,859	720	3,320	73,586	7,256	2,316	35,206	29,44,574
Upper Bari Doab Canal	42,07,119	...	34,184	984	28,933	1,735	1,19,4 7	...	7,802	2,182	1,40,520	45,43,4 6
Sirhind Canal	39,53,965	...	20,000	229	31,344	1,510	1,03,905	9,795	5,5 0	1,157	88,123	42,2 ,539
Lower Chenab Canal	86,63, 35	8,142	29,342	5,080	10,979	459	14,499	...	12,535	1,791	18,704	87,70,559
Upper Sutlej Inundation Canal	3,78,069	...	70	...	5,078	312	...	...	1,268	56	8,183	3,93,036
Lower Jhelum Canal	29,10,119	...	10,082	1,282	4,216	943	32,977	...	5,710	496	8,458	20,74,283
Sidhnai Canal	4,54,154	...	2,157	...	257	257	...	...	242	345	1,357	4,58,779
Indus Inundation Canal	1,92,643	...	220	...	2,327	25	...	...	1,3 8	201	58,015	2,54,809
Upper Chenab Canal	22,85,045	...	1,152	...	424	...	...	...	6,102	925	15,299	23,08,947
Lower Bari Doab Canal	7,34,730	...	14,410	...	3,073	...	...	...	6,034	407	3,552	7,62,206
	2,66,33,130	(*a*)8,142	1,38,272	7,575	1,15,492	5,961	2,74,150	83,381	59,036	10,174	3,80,471	2,77,15,784
Deduct—Provincial share under the Contract	*1,33,16,565*	4,071	*69,136*	*3,788*	*57,746*	*2,980*	*1,37,075*	*41,690*	*29,518*	*5,087*	*1,90,236*	*1,38,57,892*
Total	1,33,16,565	4,071	69,136	3,787	57,746	2,981	1,37,075	41,691	29,518	5,087	1,90,235	1,38,57,892
Burma.												
Twante Canal	...	...	...	...	...	...	...	86,240	690	...	224	87,154
Mandalay Canal	3,34,631	...	...	...	2.1	5,400	...	...	1,125	...	...	3,41,377
Shwebo Canal	6,23,3 0	...	...	...	...	20,432	...	...	2,458	...	177	6,46,427
Mon Canal	2,66,868	...	126	...	40	8,337	...	...	2,765	...	161	2,78,297
Total	12,24,859	...	126	...	261	34,169	...	86,240	7,038	...	562	13,53,255
Bihar and Orissa.												
Orissa Project	4,58,168	...	43	...	11,2 2	794	...	72,238	2,326	...	35,172	5,79,993
Sone Project	17,74,001	...	1,554	...	4,603	1,400	1,728	17,038	6,392	208	70, 88	1 ,77,145
Dhaka Canal	6,7 1	...	59	...	30	1,0 0	...	...	174	...	511	8,585
Tribeni Canal	58,977	...	...	...	19	1,3 3	...	...	2,521	...	835	63,685
	2?,97,867	...	1,656	...	15,8 7	4,617	1,728	89,336	11,413	208	1,06,706	25,29,408
Deduct—Provincial share under the Contract	*11,48,934*	...	*828*	...	*7,938*	*2,309*	*864*	*44,668*	*5,706*	*104*	*53,353*	*12,64,704*
Total	11,48,933	...	828	...	7,939	2,308	834	44,668	5,707	104	53,353	12,64,704

Central Provinces.												
Tank Projects	1,18,685	...	1,909	...	...	5,029	...	...	1,014	81	5,102	1,31,820
Total—Imperial	1,79,16,386	4,071	96,775	99,024	90,749	1,10,839	1,91,705	3,05,906	58,119	18,319	3,04,761	1,91,96,654
Provincial.												
Madras.												
Provincial share under the Contract	...	...	1,022	2,298	8,805	38,946	...	86,582	3,390	132	14,593	1,55,768
Bombay.												
Provincial share under the Contract	6,60,425	...	22,828	91,293	6,076	27,320	...	330	2,051	11,596	18,653	8,40,572
Bengal.												
Provincial share under the Contract	84,508	...	125	...	77	59	8	46,392	356	2	13,339	1,44,866
United Provinces of Agra and Oudh.												
Ganges Canal	40,17,927	41,997	9,888	1,500	57,895	...	41,491	5,146	5,788	5,353	18,726	42,05,711
Lower Ganges Canal	25,53,546	9,719	41,609	808	55,699	...	3,957	4,808	5,155	2,216	22,29[illegible]	26,99,712
Agra Canal	10,35,234	51,471	10,263	...	23,989	...	2,749	...	1,134	460	9,229	11,34,629
Eastern Jumna Canal	14,40,373	5,717	1,602	...	25,979	...	13,025	...	1,196	998	7,967	14,97,457
Dun Canal	75,694	4,412	13,350	...	526	...	27,074	...	...	40	406	1,21,512
Bijnor Canal	44,664	672	6	...	1,893	...	75	...	103	54	17	47,484
Gorai Canal	1,434	...	...	...	...	...	...	..	...	...	...	1,434
TOTAL	91,68,972	(a) 1,13,988	76,728	2,308	1,65,981	...	88,371	9,954	13,376	9,121	58,640	97,07,939
Punjab.												
Provincial share under the Contract	1,33,16,565	4,071	69,136	3,788	57,746	2,980	1,37,075	41,690	29,518	5,087	1,90,236	1,38,57,892
Bihar and Orissa.												
Provincial share under the Contract	11,48,934	...	828		7,938	2,309	864	44,668	5,706	104	53,353	12,64,704
Total Provincial	2,43,79,404	1,18,059	1,70,667	99,687	2,46,623	71,614	2,26,818	2,29,616	54,397	26,042	3,48,814	2,59,71,741
GRAND TOTAL	4,22,95,790	1,22,130	2,67,442	1,98,711	3,37,372	1,82,453	4,18,523	5,35,522	1,12,516	44,361	6,53,575	4,51,68,395
											Grand Total converted into £ at R15=£1 £	3,011,227

(a) Recoveries by the Civil Department.

No. 60.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1916-1917.

	IMPERIAL.										PROVINCIAL.							GRAND TOTAL.
	North-West Frontier Province.	Madras.	Bombay.	Bengal	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	TOTAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Bihar and Orissa.	TOTAL.	
Working Expenses and Maintenance.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements	66,695	59,283	43,345	341	11,667	5,87,143	1,06,595	32,130	2,241	9,09,440	59,283	43,345	340	40,789	5,87,144	32,131	7,63,032	16,72,472
Maintenance and Repairs	3,59,177	4,87,622	4,69,189	36,252	1,69,424	22,51,523	1,86,118	2,49,988	80,260	42,89,553	4,87,622	4,69,190	36,253	10,73,766	22,51,523	2,49,987	45,68,341	88,57,894
Establishment	2,12,670	4,09,147	2,60,972	46,511	2,92,438	22,42,348	2,63,735	4,21,398	33,056	41,82,275	4,09,147	2,60,972	46,511	18,01,518	22,42,347	4,21,399	51,81,894	93,64,169
Tools and Plant	10,429	28,241	10,326	9,636	3,452	87,856	7,981	20,193	1,267	1,79,381	28,241	10,326	9,636	22,742	87,856	20,192	1,78,993	3,58,374
Refunds of Revenue	547	412	—4,595	162	1,650	4,273	140	2,139	403	5,101	412	—4,596	162	7,486	4,274	2,139	9,877	15,008
TOTAL	6,49,518	9,84,705	7,79,237	92,902	4,78,631	51,73,143	5,64,569	7,25,848	1,17,227	95,65,780	9,84,705	7,79,237	92,902	29,46,301	51,73,144	7,25,848	1,07,02,137	2,02,67,917
														Total converted into £ at R15=£1			**£**	1,351,194

No. 60 A.—Detailed Account of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds during, and to end of, the Year 1916-1917.

	Expenditure during the Year.						Expenditure to end of the Year.					
Imperial.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
North-West Frontier.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lower Swat River Canal	12,351	60,833	58,027	245	436	1,31,892	1,93,641	10,83,944	20,58,412	45,407	6,781	33,88,185
Upper Swat River Canal	850	2,13,216	1,06,581	10,143	20	3,30,820	5,509	4,16,094	1,95,133	15,146	20	6,31,902
Kabul River Canal	45,024	56,607	27,032	—88	77	1,28,652	2,74,823	7,01,983	5,34,935	27,646	4,511	15,43,903
Paharpur Canal	8,460	28,521	21,030	129	14	58,154	24,190	2,45,959	1,54,904	8,808	1,521	4,35,382
Deduct—Outlay on Kabul River Canal met from grant under "43—Minor Works and Navigation" (*Vide* Account No. 63-B)	...	...	...	...	...	...	*74,391*	*2,06,645*	*2,56,597*	*3,392*	*2,361*	(a) *5,43,386*
Total	66,695	3,59,177	2,12,670	10,429	547	6,49,518	4,23,777	22,41,335	26,86,787	93,615	10,472	54,55,986
Madras.												
Nagavalli River Project	1,381	16,047	5,678	98	25	23,229	1,946	81,032	32,458	372	25	1,15,833
Godavari Delta System	37,928	2,82,757	3,00,391	22,129	96	6,42,601	12,87,115	1,39,53,717	1,07,50,417	25,70,947	18,650	2,85,80,846
Kistna Delta System	11,985	2,47,583	2,56,961	26,208	444	5,43,181	10,96,265	1,07,47,791	83,87,438	18,51,144	23,393	2,21,06,031
Cauvery Delta System	41,642	15,528	49,923	—1,928	4	1,0 ,174	11,24,011	—7,94,195	17,13,931	—34,004	1,300	20,11,043
Penner River Canals System	—901	35,763	39,085	103	...	74,050	1,49,383	8,88,143	9,98,738	12,632	1,876	20,50,772
Srivaikuntam Anicut System	4,648	51,007	20,676	—78	19	76,272	91,739	5,80,774	4,21,424	2,844	665	10,97,446
Kurnool Canal	2,980	71,516	30,343	1,369	25	1,06,233	3,67,816	28,12,893	11,08,738	1,02,391	13,056	44,04,894
Barur Tank Project	390	5,257	2,286	...	2	7,945	24,989	1,08,062	51,001	234	53	1,84,339
Rushikulya Project	4,028	48,013	10,815	479	...	63 335	96,014	8,44,944	2,10,102	22,533	79	11,73,672
Periyar Project	2,234	73,184	37,283	3,224	24	1,15,949	2,10,677	14,22,023	6,67,426	68,221	930	23,69,277
Poiney Anicut	—100	9,747	6,731	—41	...	16,337	91,077	5,47,375	1,80,677	93	461	8,19,583
Cheyeru Anicut	1,552	35,327	11,520	—33	...	48,366	1,10,432	7,14,606	2,19,836	348	832	10,46,054
Tirukkoylur Anicut	—255	5,086	3,571	—74	...	8,928	1,03,218	5,22,192	1,70,730	—107	303	7,96,336
Lower Coleroon Anicut	7,310	29,902	2 ,237	—109	113	57,453	3,18,785	13,57,851	5,09,659	294	220	21,86,809
Divi Pumping Project	3,252	30,707	18,231	5,160	5	52,355	7,741	3,93,023	1,36,500	54,829	14	5,92,707
Shatiatope Anicut	492	17,910	9,558	—25	67	28,002	75 386	6,32,011	2,15,133	313	247	9,23,090
	1,18,566	9,75,244	8,18,294	56,482	824	19,69,410	51,56,594	3,48,12,842	2,57,74,108	46,53,084	62,104	7,04,5 ,732
Deduct—Provincial share under the Contract	*59,283*	*4,87,622*	*4,09,147*	*28,241*	*412*	*9,84,705*	*7,93,141*	*47,20,927*	*38,48,382*	*6,40,215*	*7,824*	*1,00,10,489*
" Provincial outlay on canals now classed as Productive (*Vide* Account No. 63-B)	...	...	...	...	...	...	*5,92,573*	*27,61,264*	*7,68,488*	*1,702*	*61*	(b)*41,24,088*
Total	59,283	4,87,622	4,09,147	28,241	412	9,84,705	37,70,880	2,73,30,651	2,11,57,238	40,11,167	54,219	5,63,24,155
Carried over	1,25,978	8,46,799	6.21,817	38,670	959	16,34,223	41,94,657	2,95,71,986	2,38,44,025	41,04,782	64,691	6,17,80,141

(a) R2 75.707 Imperial.
R2.67,679 Provincial.
5,43,386

(b) Poiney Anicut 6 71 459
Cheyeru " 7,64.418
Tirukkoylur " 6 02.904
Lower Coleroon " 14,37,631
Shatiatope " 6,40.013
Mopad Project 7,663
41,24,088

No. 60 A.—Detailed Account of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds during, and to end of, the Year 1916-1917—*continued.*

	Expenditure during the Year.						Expenditure to end of the year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
Imperial—*contd.*												
Brought forward	Rs. 1,25,978	Rs. 8,46,799	Rs. 6,21,817	Rs. 38,670	Rs. 959	Rs. 16,34,223	Rs. 41,94,657	Rs. 2,95,71,986	Rs. 2,38,44,025	Rs. 41,04,782	Rs. 64,691	Rs. 6,17,80,141
Bombay.												
Desert Canal	1,147	69,272	26,595	1,225	...	98,239	2,43,178	23,29,310	5,12,372	24,704	7,245	31,16,809
Unharwah Canal	994	35,302	13,428	377	...	50,101	1,29,502	7,05,965	1,28,985	6,805	...	9,71,257
Begari Canal	4,650	81,857	35,004	1,283	...	1,22,794	3,38,638	30,66,106	7,62,142	34,290	1,751	42,02,927
Mahiwah Canal	3,170	57,693	2,223	1,037	...	64,123	93,195	5,61,429	17,656	4,661	...	6,76,941
Eastern Nara Works	38,809	85,153	59,256	2,398	...	1,85,616	4,32,120	36,53,572	14,78,287	44,947	8,042	56,46,968
Dad Canal	1,630	54,362	19,914	773	—5	76,671	*—15,243*	9,82,476	2,14,774	8,843	72	11,90,922
Nasrat Canal	2,066	84,947	29,593	795	...	1,17,401	61,625	9,00,336	2,27,006	8,123	...	11,97,140
Jamrao Canal	8,584	1,73,713	1,37,041	4,880	...	3,24,218	87,051	24,29,714	19,97,212	64,874	...	45,78,851
Hathmati and Kharicut Canals	2,466	22,635	10,080	377	296	35,854	60,786	3,16,446	1,61,757	5,510	3,497	5,48,296
Lower Panjhra River Works	1,551	2,254	1,689	56	...	5,550	31,813	1,20,415	97,280	2,517	3,896	2,55,921
Kadva River Works	20	7,457	6,164	110	...	13,751	7,698	1,77,321	2,14,846	5,171	429	4,05,465
Pravara River Works—Lakh Canal	...	1,356	931	20	...	2,307	715	1,51,701	1,48,999	2,779	116	3,04,310
Mutha Canal and Matoba Tank	3,493	92,603	55,131	5,520	60	1,56,807	1,43,935	16,89,707	12,84,615	1,44,808	21,644	32,84,709
Nira Canal and Shetphal Tank	13,581	53,410	55,472	73	338	1,22,874	95,666	8,69,531	8,63,891	40,554	13,254	18,82,896
Mhasvad Tank	277	5,721	7,896	90	21	14,005	22,309	2,27,724	1,86,816	5,586	263	4,42,698
Ekruk Tank	280	6,126	4,297	96	12	10,811	50,220	3,44,677	2,46,485	6,992	1,157	6,49,531
Krishna Canal	...	6,477	3,201	97	1	9,776	7,195	3,03,365	2,28,458	5,050	1,472	6,05,540
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Chankapur Tank Girna Left Bank Canal	329	8,371	6,826	126	...	15,652	2 203	49,621	34,661	2,597	36	89,118
Pravara River Canal Project	...	11,588	6,173	166	402	18,329	176	48,416	23,492	692	462	73,238
Godaveri Canal	3,643	78,085	41,030	1,153	*—10,316*	1,13,595	8,971	3,40,660	1,59,451	4,492	28,273	5,41,847
	86,690	9,38,379	5,21,944	20,652	—9,191	15,58,474	18,02,148	1,93,69,075	89,96,778	4,24,664	91,686	3,06,84,351
Deduct—Provincial share under the Contract	*43,345*	*4,69,190*	*2,60,972*	*10,326*	*—4,596*	*7,79,237*	*5,98,736*	*49,25,086*	*23,82,127*	*1,23,989*	*27,577*	*80,57,515*
Total	43,345	4,69,189	2,60,972	10,326	—4,595	7,79,237	12,03,412	1,44,43,989	66,14,651	3,00,675	64,109	2,26,26,836
Bengal.												
Midnapore Canal	670	59,731	85,951	12,143	118	1,58,613	1,86,840	46,47,143	28,53,560	10,41,765	17,750	87,47,058
Tidal Canal	11	12,774	7,071	7,129	206	27,191	36,335	12,25,392	5,67,087	1,93,668	3,223	20,25,705
	681	72,505	93,022	19,272	324	1,85,804	2,23,175	58,72,535	34,20,647	12,35,433	20,973	1,07,72,763
Deduct—Provincial share under the Contract	*340*	*36,253*	*46,511*	*9,636*	*162*	*92,902*	*2,17,308*	*55,04,351*	*31,52,249*	*11,53,858*	*19,938*	*1,00,47,704*
Total	341	36,252	46,511	9,636	162	92,902	5,867	3,68,184	2,68,398	81,575	1,035	7,25,059

United Provinces of Agra and Oudh.												
Ghori Nadi Scheme	...	19,888	5,303	1,118	...	26,309	272	22,897	6,322	1,182	...	30,673
Lower Ganges Canal (Imperial outlay)	...	...	...	...	...	...	2,99,033	...	77,694	11,253	...	3,87,980
Betwa Canal	933	61,573	1,43,853	821	496	2,07,676	2,09,831	14,23,792	21,52,296	50,794	27,907	38,64,620
Ken Canal	1,079	34,468	78,607	562	1,067	1,15,783	37,398	4,24,926	5,36,556	16,903	2,054	10,17,837
Dassan Canal	9,655	44,263	61,222	833	72	1,16,045	27,672	2,79,289	3,21,511	*—6,326*	1,166	6,23,312
Pahuj and Garhman Canals	...	4,877	1,847	53	...	6,777	3,572	43,170	20,921	916	...	68,579
Majhgawan Tank	...	4,355	1,606	65	15	6,041	...	8,979	2,342	65	24	11,410
TOTAL	11,667	1,69,424	2,92,438	3,452	1,650	4,78,631	5,77,778	22,03,053	31,17,642	74,787	31,151	60,04,411
Punjab.												
Upper Jhelum Canal	44,399	4,18,781	1,49,890	6,740	5	6,19,815	64,624	6,69,119	2,09,224	10,686	35	9,53,688
Lower Bari Doab Canal	8,961	3,59,646	2,21,444	5,303	237	(*b*)5,95,591	21,153	10,46,505	5,71,959	15,282	899	16,55,798
Western Jumna Canal, including Sirsa Branch	1,11,182	5,92,095	5,59,939	14,189	(*a*)2,657	12,80,062	23,86,238	1,86,18,080	1,79,47,262	5,39,916	3,74,463	3,98,65,959
Upper Bari Doab Canal	1,06,841	4,63,600	7,20,073	27,277	3,427	13,21,218	33,39,883	1,85,42,409	1,82,03,558	6,86,357	1,71,914	4,09,44,121
Sirhind Canal	1,35,272	5,76,684	5,77,571	16,088	654	13,05,269	20,65,464	1,02,16,467	1,18,17,911	4,85,507	79,521	2,46,64,870
Lower Chenab Canal	5,29,113	8,79,643	11,07,722	48,199	341	25,65,018	46,75,856	1,56,88,916	1,74,49,065	8,18,360	1,18,094	3,87,50,291
Upper Sutlej Inundation Canal	13,928	2,57,501	1,47,623	1,676	210	4,20,941	6,10,070	59,24,780	44,13,231	76,358	25,805	1,10,50,244
Lower Jhelum Canal	72,462	2,94,635	5,01,017	45,706	373	9,14,193	9,32,240	45,69,337	51,61,243	1,86,060	10,186	1,08,59,066
Sidhnai Canal	11,006	54,373	79,064	3,500	374	1,48,317	2,89,187	18,02,691	16,29,274	56,763	1,969	37,79,884
Indus Inundation Canals	1,15,320	1,37,371	1,24,713	1,515	...	3,78,919	21,00,249	79,92,581	40,81,555	73,686	4,872	1,42,52,943
Upper Chenab Canal	25,803	4,69,714	2,95,639	5,519	269	7,96,944	2,93,208	15,98,145	9,40,785	27,815	2,344	28,62,297
	11,74,287	45,03,046	44,84,695	1,75,712	8,547	1,03,46,287	1,67,78,172	8,66,69,030	8,24,25,067	29,76,790	7,90,102	18,96,39,161
Deduct—Provincial share under the Contract	*5,87,144*	*22,51,523*	*22,42,347*	*87,856*	*4,274*	*51,73,144*	*48,23,011*	*1,87,02,261*	*1,79,67,449*	*9,14,905*	*1,53,771*	*4,25,61,397*
TOTAL	5,87,143	22,51,523	22,42,348	87,856	4,273	51,73,143	1,19,55,161	6,79,66,769	6,44,57,618	20,61,885	6,36,331	14,70,77,764
Burma.												
Mandalay Canal	39,137	46,544	67,800	1,023	...	1,54,504	4,02,504	6,47,043	6,27,506	20,039	309	16,97,401
Shwebo Canal	28,861	93,815	1,21,024	364	140	2,44,204	1,54,328	9,46,818	9,67,132	13,101	167	20,81,546
Mon Canals	38,597	45,759	73,475	1,102	...	1,58,933	96,460	4,41,880	3,25,195	12,271	...	8,75,806
Twanty Canal	...	...	1,436	5,492	...	6,928	...	...	1,436	5,492	...	6,928
TOTAL	1,06,595	1,86,118	2,63,735	7,981	140	5,64,569	6,53,292	20,35,741	19,21,269	50,903	476	46,61,681
Carried over	8,75,069	39,59,305	37,27,821	1,57,921	2,589	87,22,705	1,85,90,167	11,65,89,722	10,02,23,603	66,74,607	7,97,793	24,28,75,892

(*a*) Includes R 1,523 on account of refund of Owners' Rates (Civil Officers).
(*b*) Includes R210 on account of survey charges transferred from India Books, *vide* Account No. 40E, page 104.

No. 60 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1916-1917—*continued.*

Imperial—*contd.*	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	8,75,069	39,59,305	37,27,521	1,57,921	2,589	87,22,705	1,85,90,167	11,65,89,722	10,02,23,603	66,74,607	7,97,793	24,28,75,892
Bihar and Orissa.												
Orissa Project	32,791	1,38,948	2,78,137	21,693	551	4,72,120	4,69,408	82,85,389	80,72,348	8,14,712	47,521	1,76,89,378
Sone Project	22,573	2,37,113	4,28,895	18,220	2,989	7,09,790	5,90,005	90,61,317	1,34,52,996	8,06,670	2,34,451	2,41,45,439
Dhaka Canal	...	9,221	6,519	73	1	15,814	11,441	81,051	1,15,724	3,680	197	2,12,093
Tribeni Canal	8,897	1,14,693	1,29,246	399	737	2,53,972	38,434	3,41,927	4,12,481	14,843	14,832	8,22,517
	64,261	4,99,975	8,42,797	40,385	4,278	14,51,696	11,09,288	1,77,69,684	2,20,53,549	16,39,905	2,97,001	4,28,69,427
Deduct—Provincial share under the Contract	*32,131*	*2,49,987*	*4,21,399*	*20,192*	*2,139*	*7,25,848*	*8,88,635*	*1,64,02,817*	*1,97,79,606*	*14,82,111*	*2,74,722*	*3,88,27,891*
Total	32,130	2,49,988	4,21,398	20,193	2,139	7,25,848	2,20,653	13,66,867	22,73,943	1,57,794	22,279	40,41,536
Central Provinces and Berar.												
Wainganga Canal	...	14,442	3,658	209	...	18,309	...	14,483	3,666	210	1	18,360
Ghorajheri Tank	...	3,035	1,709	46	...	4,790	...	17,792	8,967	262	303	27,324
Marowda Do.	226	1,232	766	22	...	2,246	3,001	18,732	9,873	111	503	32,220
Khapri Aranda Do.	114	3,481	1,896	53	...	5,544	12,571	23,282	17,001	467	148	53,469
Khola Do.	...	503	338	8	...	849	340	8,558	3,870	36	12	12,816
Kusrangi Do.	98	842	559	14	3	1,516	987	10,769	4,654	72	38	16,520
Khaira Datan Do.	...	413	310	6	...	729	128	6,239	3,299	10	25	9,701
Kukerdehi Do.	...	476	358	7	...	841	808	9,521	4,246	57	...	14,632
Bainakheri Do.	252	935	644	18	2	1,851	777	14,259	5,698	113	204	21,051
Hargahan Do.	226	1,187	764	21	5	2,203	248	11,928	5,622	*—110*	181	17,869
Pindrawan Do.	981	1,481	956	37	...	3,455	3,319	16,883	8,306	179	...	28,687
Khairbanda Do.	77	5,059	2,518	76	26	7,756	77	41,162	20,188	547	251	62,225
Chandpur Do.	...	4,995	2,490	75	18	7,578	2,717	35,132	20,520	566	198	59,133
Rumal Do.	...	2,014	901	70	318	3,303	1,001	5,986	3,424	179	467	11,057
Ramtek Reservoir	26	13,053	4,641	196	20	17,936	26	58,144	24,149	867	357	83,543
Wara Tank	282	749	610	15	4	1,660	767	8,091	4,063	123	20	13,064
Asola Mendha Do.	...	7,830	3,036	117	7	10,990	...	34,679	11,840	520	16	47,055
Khairee Do.	...	474	260	7	...	741	...	1,448	1,133	22	...	2,603
Barera Kalaa Do. with Mohari Feeder	...	1,779	649	26	...	2,454	...	5,500	2,268	62	8	7,838
Mahanadi Cnal	*—41*	11,850	4,604	178	...	16,591	3,985	11,850	4,604	178	...	20,617
Kottangheri	...	1,119	354	17	...	1,490	...	1,351	404	20	..	1,775
Jamunia	...	2,014	632	30	...	2,676	...	2,740	900	41	...	3,681
Valashawar	...	1,297	396	19	...	1,712	...	1,297	396	19	...	1,712
Bodulkasa	...	...	7	...	...	7	...	...	7	...	..	7
Total	2,241	80,260	33,056	1,267	403	1,17,227	30,752	3,59,826	1,69,098	4,551	2,732	5,66,959
Total Imperial	9,09,440	42,89,553	41,82,275	1,79,381	5,131	95,65,780	1,88,41,572	11,83,16,415	10,26,66,644	68,36,952	8,22,804	24,74,84,387

Provincial.												
Madras.												
Provincial share under the Contract	59,283	4,87,622	4,09,147	28,241	412	9,84,705	7,93,141	47,20,927	38,48,382	6,40,215	7,824	1,00,10,489
Bombay.												
Provincial share under the Contract	43,345	4,69,190	2,60,972	10,326	—4,596	7,79,237	5,98,736	49,25,086	23,82,127	1,23,989	27,577	80,57,515
Bengal.												
Provincial share under the Contract	340	36,253	46,511	9,636	162	92,902	2,17,308	55,04,351	31,52,249	11,53,858	19,938	1,00,47,704
United Provinces of Agra and Oudh.												
Ganges Canal	13,733	4,48,939	7,19,119	9,901	2,379	11,94,071	30,16,134	2,21,53,237	2,77,94,069	8,05,835	1,39,233	5,39,08,508
Lower Ganges Canal	10,492	3,41,846	6,29,535	8,800	2,731	9,93,404	25,73,372	1,56,34,813	1,95,52,432	3,51,393	1,20,862	3,32,32,872
Agra Canal	2,389	1,03,803	1,96,483	1,344	2,027	3,06,046	7,28,816	45,14,938	53,09,098	1,53,063	99,324	1,08,05,239
Eastern Jumna Canal	4,644	1,27,964	2,08,714	1,436	349	3,43,107	12,28,507	74,35,915	89,40,022	1,10,505	53,226	1,77,68,175
Dun Canal	7,170	43,351	29,776	1,163	...	81,460	2,33,436	13,19,490	11,44,322	28,524	5,298	27,31,070
Bijnor Canal	2,361	7,863	17,000	98	...	27,322	93,458	1,82,439	3,50,432	4,561	5,962	6,36,852
Garai Can	...	...	891	...	...	891	...	...	891	...	...	891
TOTAL	40,789	10,73,766	18,01,518 (a)	22,742	7,486	29,46,301	78,73,723	5,12,40,832	6,30,91,266	14,53,881	4,23,905	12,40,83,607
Deduct—Imperial outlay on Lower Ganges Canal	...	...	...	...	...	...	*2,99,033*	...	*77,694*	*11,253*	...	*3,87,980*
Do. Outlay on Dun and Bijnor Canals met from grants under "43.—Minor Works and Navigation" (*vide* Acct. No. 63-B)	...	...	...	...	...	...	*2,48,500*	*9,58,316*	*10,80,437*	*20,794*	*8,760*	*23,16,807*
	40,789	10,73,766	18,01,518	22,742	7,486	29,46,301	73,26,190	5,02,82,516	6,19,33,135	14,21,334	4,15,145	12,13,78,820
Punjab.												
Provincial share under the Contract	5,87,144	22,51,523	22,42,347	87,856	4,274	51,73,144	48,23,011	1,87,02,261	1,79,67,449	9,14,905	1,53,771	4,25,61,397
Bihar and Orissa.												
Provincial share under the Contract	32,131	2,49,987	4,21,399	20,192	2,139	7,25,848	8,88,635	1,64,02,817	1,97,79,606	14,82,111	2,74,722	3,88,27,891
TOTAL PROVINCIAL	7,63,032	45,68,341	51,81,894	1,78,993	9,877	1,07,02,137	1,46,47,021	10,05,37,958	10,90,62,948	57,36,912	8,98,977	23,08,83,816
GRAND TOTAL	16,72,472	88,57,894	93,64,169	3,58,374	15,008	2,02,67,917	3,34,88,593	21,88,54,373	21,17,29,592	1,25,73,864	17,21,781	47,83,68,203
Grand Total converted into £ at R 15=£1						£ 1,351,194					£	31,891,213

(a) Includes R12,449 Outlay by Civil Officers as under:—

Ganges Canal	R 3,912
Lower Ganges Canal	„ 4,744
Agra Canal	„ 3,056
Eastern Jumna Canal	„ 566
Dun Canal	„ 128
Bijnor Canal	„ 43
	12,449

No. 60-B.—ACCOUNT of CAPITL EXPENDITURE on PROTECTIVE IRRIGATION WORKS in addition to that charged under Famine Relief and Insurance during, and to end of, the Year 1916-17.

		Expenditure during the year.	Expenditure to end of the year.	
		R	R	
Protective Works (*a*)			23,42,770	(*a*) Details by individual canals are included in Account No. 48-A., in which the total not charged to the Famine Insurance Grant is shown as a 'deduct' entry at foot.
Total India converted into £ at R15 = £1	£	...	156,184	

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1916-1917.	To end of 1916-1917.	Direct Receipts, Water-rates, etc. (For details, *see* pages 154 to 157.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 128, 281 and 282.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province.						
Kabul River Canal	1	11,67,451	24,138	11,33,971	1,83,783	10,912
Lower Swat River Canal	2	41,71,958	—18,471	41,71,958	5,62,908	50,822
Paharpur Canal	3	9,05,444	...	9,05,444	31,106	...
Upper Swat River Canal	4	2,01,29,088	9,26,471	1,97,11,922	1,83,919	2,829
TOTAL		2,63,73,941	9,32,138	2,59,23,295	9,61,716	64,563
Madras.						
Venkatapuram Tank	5	3,46,028	1,872	3,46,028	...	...
Godavari Delta System	6	1,33,22,586	1,21,326	1,29,88,274	1,47,533	39,33,265
Kistna Delta System	7	1,54,29,619	45,398	1,52,55,969	1,12,416	34,25,538
Cauvery Delta System	8	42,96,765	57,594	41,36,250	5,026	9,31,990
Penner River Canal System	9	57,09,704	3,544	56,92,746	2,705	5,86,932
Srivaikuntam Anicut System	10	16,31,744	17,125	16,02,820	5,635	1,38,705
Kurnool Cuddapah Canal	11	2,30,55,718	1,00,479	2,28,68,418	10,358	2,32,913
Barur Tank Project	12	4,19,375	...	4,19,375	461	17,578
Periyar Project	13	1,03,04,904	12,775	1,02,94,139	15,654	5,48,613
Nagavalli River Project	14	17,77,039	16,502	16,35,551	1,193	37,510
Divi Pumping Project	15	19,77,407	21,360	19,60,232	1,265	1,24,856
Rushikulya Project	16	46,96,441	1,225	46,74,047	2,521	1,67,070
Mopad Project	17	20,53,877	2,32,582	16,47,737	...	...
Bhavanasi Project	18	2,02,289	31,953	1,78,677	...	...
Cheyeru Anicut system	19	4,42,925	—516	4,25,705	2,246	59,861
Poiney do.	20	2,39,146	...	2,37,859	1,120	81,518
Lower Coleroon Anicut	21	18,69,597	...	18,69,597	1,673	2,94,374
Shatiatope Anicut	22	9,15,245	...	9,15,245	926	1,12,111
Tirukkoliyur Anicut	23	3,66,759	...	3,66,759	805	48,184
Toludur Project	24	19,98,000	2,24,007	8,27,010	...	...
TOTAL		9,10,55,168	8,87,026	8,82,82,438	3,11,537	1,07,41,018
Bombay.						
Desert Canal	25	26,40,891	...	26,40,891	1,13,838	3,66,483
Begari Canal	26	24,69,981	241	23,72,384	42,825	6,57,835
Eastern Nara Works	27	67,79,815	13,551	67,79,815	18,325	6,60,734
Hathmati Canal and Khari Cut	28	12,40,983	...	12,40,983	34,539	...
Pravara River Works—Lakh Canal	29	3,52,446	...	3,52,446	1,683	225
Kadva River Works	30	9,71,741	...	9,71,741	30,924	594
Krishna Canal	31	8,95,262	1,919	8,92,960	86,294	...
Lower Panjhra River Works	32	4,45,382	...	4,45,382	14,702	3,245
Ekruk Tank	33	12,28,117	...	12,28,117	73,580	...
Mutha Canal and Matoba Tank	34	76,18,735	33,903	76,18,735	4,27,393	...
Unharwah Canal	35	7,68,050	...	7,68,048	1,428	1,86,502
Jamrao Canal	36	86,82,761	2,14,233	85,84,355	45,095	7,53,009
Dad Canal	37	25,76,626	15,441	25,76,626	1,130	2,09,575
Nasrat Canal	38	18,11,482	—8,662	18,11,482	2,323	2,15,233
Naulakhi Canal	39	12,17,935	...	5,112	...	...
Mahiwah Canal	40	14,45,248	2,685	13,81,060	3,114	75,497
Gokak Canal—First Section	41	4,00,939	...	4,00,939	...	...
Mhaswad Tank	42	20,05,553	...	20,05,553	42,688	...
Nira Canal including Shetphal Tank	43	60,96,736	...	60,96,736	4,95,014	...
Chankapur Tank	44	18,88,840	16,974	18,41,062	12,627	...
Maladevi Tank	45	3,04,671	...	3,02,041	...	...
Pravara River Works, Ojhar Right Bank Canal	46	71,54,934	8,08,545	65,43,657	15,827	...
Budhihal Tank	47	13,98,529	138	4,91,036	...	...
Godaveri Canal	48	95,21,042	1,65,480	95,21,042	2,17,795	...
Nira Right Bank Canal	49	2,49,71,868	14,54,605	1,07,39,412	...	...
Sukkur Barrage	50	...	...	—284	...	...
TOTAL		9,48,88,567	27,19,053	7,76,11,331	16,81,144	31,28,932
Carried over		21,23,17,676	45,38,217	19,18,17,064	29,54,397	1,39,34,513

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1916-1917.

DURING 1916-1917.			EXCLUDING INTEREST.					INCLUDING INTEREST.				
Less—Collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1916-1917. (For details, *see* pages 159 to 163.)	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	Simple Interest at 3·2964 per cent. on the Capital outlay charge at end of year less ½ the outlay of the year.	Excess Revenue.	Excess Expenditure	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	No. of Item.
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
...	1,94,695	1,28,652	66,043	...	5·82	...	36,982	29,061	...	2·56	...	1
...	6,13,730	1,31,892	4,81,838	...	11·55	...	1,37,829	3,44,009	...	8·24	...	2
...	31,106	58,154	...	27,048	...	2·99	29,847	...	56,895	...	6·28	3
...	1,86,748	3,30,820	...	1,44,072	...	·73	6,34,514	...	7,78,586	...	3·95	4
...	10,26,279	6,49,518	3,76,761	...	1·45		8,39,172	...	4,62,411	...	1·78	
...	...	...	...	...	...	...	11,376	...	11,376	...	3·29	5
1,96,498	38,84,300	6,42,601	32,41,699	...	24·96	...	4,26,146	28,15,553	...	21·68	...	6
1,70,322	33,67,632	5,43,181	28,24,451	...	18·51	...	5,02,150	23,22,301	...	15·22	...	7
46,600	8,90,416	1,05,174	7,85,242	...	18·98	...	1,35,398	6,49,844	...	15·71	...	8
28,743	5,60,894	74,050	4,86,844	...	8·55	...	1,87,597	2,99,247	...	5·25	...	9
6,935	1,37,405	76,272	61,133	...	3·81	...	52,553	8,580	...	·53	...	10
11,644	2,31,627	1,06,283	1,25,394	...	·55	...	7,52,179	...	6,26,785	...	2·74	11
858	17,181	7,945	9,236	...	2·20	...	13,824	...	4,588	...	1·09	12
25,821	5,38,446	1,15,949	4,22,497	...	4·10	...	3,39,125	83,372	...	·81	...	13
1,875	36,828	23,229	13,599	...	·83	...	53,642	...	40,043	...	2·45	14
5,575	1,20,546	52,355	68,191	...	3·59	...	62,287	5,904	...	·31	...	15
8,299	1,61,292	63,335	97,957	...	2·09	...	1,54,055	...	56,098	...	1·20	16
...	...	...	...	...	...	...	50,486	...	50,486	...	3·06	17
...	...	...	...	...	...	...	5,363	...	5,363	...	3·00	18
2,993	59,114	48,366	10,748	...	2·52	...	14,041	...	3,293	...	·77	19
4,074	78,564	16,337	62,227	...	26·16	...	7,841	54,386	...	22·86	...	20
14,719	2,81,328	57,453	2,23,875	...	11·97	...	61,629	1,62,246	...	8·68	...	21
5,606	1,07,431	28,002	79,429	...	8·68	...	30,170	49,259	...	5·38	...	22
2,409	46,580	8,928	37,652	...	10·27	...	12,090	25,562	...	6·97	...	23
...	...	...	...	...	...	...	23,570	...	23,570	...	2·85	24
5,32,971	1,05,19,584	19,69,410	85,50,174	...	9·68		28,95,522	56,54,652	...	6·40	...	
21,949	4,58,372	98,239	3,60,133	...	13·64	...	87,054	2,73,079	...	10·34	...	25
39,363	6,61,297	1,22,794	5,38,503	...	22·70	...	78,199	4,60,304	...	19·40	...	26
39,676	6,39,383	1,85,616	4,53,767	...	6·69	...	2,23,267	2,30,500	...	3·39	...	27
1,421	33,118	35,854	...	2,736	...	·22	40,908	...	43,644	...	3·52	28
73	1,835	2,307	...	472	...	·13	11,618	...	12,090	...	3·43	29
1,410	30,108	13,751	16,357		1·68	...	32,032	...	15,675	...	1·61	30
3,048	83,246	9,776	73,470	...	8·23	...	29,404	44,066	...	4·93	...	31
1,368	16,579	5,550	11,029	...	2·48	...	14,681	...	3,652	...	·82	32
1,068	72,512	10,811	61,701	...	5·02	...	40,484	21,217	...	1·73	...	33
11,328	4,16,065	1,56,807	2,59,258	...	3·40	...	2,50,585	8,673	...	·11	...	34
11,061	1,76,869	50,101	1,26,768	...	16·50	...	25,318	1,01,450	...	13·21	...	35
21,227	7,76,877	3,24,218	4,52,659	...	5·27	...	2,79,444	1,73,215	...	2·02	...	36
12,135	1,98,570	76,671	1,21,899	...	4·73	...	84,681	37,218	...	1·44	...	37
12,212	2,05,344	1,17,401	87,943	...	4·85	...	59,856	28,087	...	1·55	...	38
...	...	...	...	...	...	...	169	...	169	...	3·30	39
4,514	74,097	64,123	9,974	...	·72	...	45,481	...	35,507	...	2·57	40
...	...	...	...	...	...	...	13,217	...	13,217	...	3·30	41
1,844	40,844	14,005	26,839	...	1·34	...	66,111	...	39,272	...	1·96	42
24,363	4,70,651	1,22,874	3,47,777	...	5·70	...	2,00,973	1,46,804	...	2·41	...	43
618	12,009	15,652	...	3,643	...	·20	60,409	...	64,052	...	3·48	44
...	...	...	...	...	...	...	9,956	...	9,956	...	3·30	45
752	15,075	18,329	...	3,254	...	·05	2,02,379	...	2,05,633	...	3·14	46
...	...	...	...	...	...	...	16,184	...	16,184	...	3·29	47
10,599	2,07,196	1,13,595	93,601	...	·98	...	3,11,124	...	2,17,523	...	2·28	48
...	...	...	...	...	...	...	3,30,039	...	3,30,039	...	3·07	49
...	...	...	...	...	...	...	—9	...	—9	...	...	50
2,20,029	45,90,047	15,58,474	30,31,573	...	3·90		25,13,564	5,18,009	...	·67	...	
7,53,000	1,61,35,910	41,77,402	1,19,58,508				62,48,258	57,10,250	...			

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1916-1917.	To end of 1916-1917.	Direct Receipts, Water-rates, etc. (For details, *see* pages 155 to 157.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 128, 129 and 282 to 284.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		21,23,17,676	45,38,217	19,18,17,064	29,54,397	1,39,34,513
Bengal.						
Midnapore Canal	51	83,09,132	...	83,09,132	2,31,928	...
Tidal Canal	52	25,50,805	...	25,50,805	57,804	...
TOTAL		1,08,59,937	...	1,08,59,937	2,89,732	...
United Provinces of Agra and Oudh.						
Jaiwanti Tank	53	3,98,087	...	1,214	...	...
Ganges Canal	54	3,64,77,062	6,01,218	3,64,77,061	42,05,711	10,30,532
Lower Ganges Canal	55	3,88,25,955	—2,813	3,88,25,955	26,99,712	7,39,647
Agra Canal	56	1,15,10,045	—26,232	1,14,30,775	11,34,629	...
Eastern Jumna Canal	57	48,85,132	4,143	48,78,275	14,97,457	2,53,952
Ghori Nadi Scheme	58	3,90,293	...	3,90,293	72	...
Betwa Canal	59	80,68,455	14,313	79,90,111	2,94,236	...
Ken Canal	60	59,27,665	69,784	58,45,788	1,00,371	...
Dassan Canal	61	48,85,859	43,351	47,39,112	76,172	...
Dun Canals	62	13,50,692	—199	13,49,552	1,21,512	24,980
Bijnor Canals	63	3,13,190	...	3,13,190	47,484	14,984
Belan Canal	64	33,315	...	33,315	...	...
Pahuj and Garhman Canals	65	8,14,401	—1,240	8,05,515	9,738	...
Ghaggar Canal	66	33,22,950	7,02,814	33,15,316	...	...
Majhgawan Tank	67	3,68,197	21,013	3,68,197	5,471	...
Gorai Canal	68	7,24,838	1,12,840	7,24,838	1,434	...
Barwar Lake and Canal	69	3,99,039	27,606	2,15,044	...	...
Batkhara Tank	70	6,53,114	—1,106	56,471	...	...
TOTAL		11,93,48,289	15,65,492	11,77,60,022	1,01,93,999	20,64,095
Punjab.						
Western Jumna Canal, including Sirsa Branch	71	1,68,83,536	1,189	1,68,83,536	29,44,574	2,08,310
Upper Bari Doab Canal	72	2,11,00,338	—30,154	2,11,00,338	45,43,416	6,68,875
Sirhind Canal	73	2,43,81,660	36,549	2,43,81,660	42,21,539	1,42,791
Lower Chenab Canal	74	3,18,58,960	5,46,021	3,15,78,921	87,70,559	80,68,027
Upper Sutlej Inundation Canal	75	17,18,805	1,451	17,18,805	3,93,036	2,15,968
Sidhnai Canal	76	12,95,265	4,521	12,95,265	4,58,779	1,31,344
Lower Jhelum Canal	77	1,83,95,782	—33,194	1,55,43,446	29,74,283	17,64,683
Indus Inundation Canal	78	29,01,976	8,616	29,01,975	2,54,809	2,73,500
Upper Jhelum Canal	79	4,40,65,282	14,30,288	4,30,11,584	83,636	...
Upper Chenab Canal	80	3,53,06,583	7,37,134	3,43,61,637	23,08,947	2,54,872
Lower Bari Doab Canal	81	2,14,20,273	7,53,309	2,14,20,273	7,62,206	2,02,924
TOTAL		21,93,28,460	34,55,730	21,41,97,440	2,77,15,784	1,19,31,294
Burma.						
Yeu Canal	82	48,76,590	5,16,574	35,57,012	...	...
Mandalay Canal	83	56,83,144	—77,374	55,84,665	3,41,377	63,841
Shwebo Canal	84	58,06,846	50,648	57,69,710	6,46,427	1,33,204
Mon Canal	85	54,93,665	16,961	54,89,438	2,78,297	47,894
Twantee Canal	86	65,60,625	—69,507	65,60,625	87,154	...
TOTAL		2,84,20,870	4,37,302	2,69,61,450	13,53,255	2,44,939
Bihar and Orissa.						
Orissa Project	87	2,66,83,000	9,943	2,64,61,515	5,79,993	...
Sone Project	88	2,59,65,013	6,927	2,59,51,383	18,77,145	...
Dhaka Canal	89	5,70,173	...	5,70,173	8,585	...
Tribeni „	90	77,18,106	90,902	73,71,817	63,685	...
TOTAL		6,09,36,292	1,07,772	6,03,54,888	25,29,408	...
Central Provinces.						
Tank Projects	91	3,64,64,655	23,34,619	2,73,36,165	1,31,820	5,873
GRAND TOTAL		68,76,76,179	1,24,39,132	64,92,86,966	4,51,68,395	2,81,80,714
Grand Total converted into £ at Rs. 15=£1	£	45,845,079	829,275	43,285,798	3,011,227	1,878,714

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1916-1917—*contd.*

DURING 1916-17.			EXCLUDING INTEREST.					INCLUDING INTEREST.				
Less—collection charges in the Civil Department	TOTAL REVENUE.	WORKING EXPENSES, 1916-1917. (For details, *see* pages 160 to 163.)	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	Simple interest at 3·2964 per cent. on the Capital outlay at end of year less ½ the outlay of the year.	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
7,53,000	1,61,35,910	41,77,402	1,19,58,508	...			62,48,258	57,10,250	...			
...	2,31,928	1,58,613	73,315	...	·88	...	2,73,903	...	2,00,588	...	2·41	51
...	57,804	27,191	30,613		1·20	...	84,084	...	53,471	...	2·09	52
...	2,89,732	1,85,804	1,03,928	...	·96	...	3,57,987	...	2,54,059	...	2·34	
...	...	...	...	...	...	...	40	...	40	...	3·29	53
...	52,36,243	11,94,071	40,42,172	...	11·08	...	11,92,521	28,49,651	...	7·81	...	54
...	34,39,359	9,93,404	24,45,955	...	6·30	...	12,79,905	11,66,050	...	3·00	...	55
...	11,34,629	3,06,046	8,28,583	...	7·25	...	3,77,236	4,51,347	...	3·95	...	56
...	17,51,409	3,43,107	14,08,302	...	28·87	...	1,60,739	12,47,563	...	25·57	...	57
...	72	26,309	...	26,237	...	6·72	12,866	...	39,103	...	1·02	58
...	2,94,236	2,07,676	86,560	...	1·08	...	2,63,150	...	1,76,590	...	2·21	59
...	1,00,371	1,15,783	...	15,412	...	·26	1,91,550	...	2,06,962	...	3·54	60
...	76,172	1,16,045	...	39,873	...	·84	1,55,506	...	1,95,379	...	4·12	61
...	1,46,492	81,460	65,032	...	4·82	...	44,490	20,542	...	1·52	...	62
...	62,468	27,322	35,146	...	11·22	...	10,324	24,822	...	7·93	...	63
...	...	...	...	...	...	...	1,098	...	1,098	...	3·30	64
...	9,738	6,777	2,961	...	·37	...	26,573	...	23,612	...	2·93	65
...	...	...	...	...	...	...	97,702	...	97,702	...	2·95	66
...	5,471	6,041	...	570	...	·15	11,791	...	12,361	...	3·36	67
...	1,434	891	543	...	·07	...	22,034	...	21,491	...	2·96	68
...	...	...	...	...	...	...	6,634	...	6,634	...	3·08	69
...	...	...	...	...	...	...	1,880	...	1,880	...	3·33	70
...	1,22,58,094	34,24,932	88,33,162	...	7·50	...	38,56,039	49,77,123	...	4·23	...	
...	31,52,884	12,80,062	18,72,822	...	11·09	...	5,56,529	13,16,293	...	7·80	...	71
...	52,12,291	13,21,218	38,91,073	...	18·44	...	6,96,049	31,95,024	...	15·14	...	72
...	43,64,330	13,05,269	30,59,061	...	12·55	...	8,03,114	22,55,947	...	9·25	...	73
...	1,68,38,586	25,65,018	1,42,73,568	...	45·20	...	10,31,968	1,32,41,600	...	41·93	...	74
...	6,09,004	4,20,941	1,88,063	...	10·94	...	56,634	1,31,429	...	7·65	...	75
...	5,90,123	1,48,317	4,41,806	...	34·11	...	42,623	3,99,183	...	3·81	...	76
...	47,38,966	9,14,193	38,24,773	...	24·61	...	5,12,921	33,11,852	...	21·31	...	77
...	5,28,309	3,78,919	1,49,390	...	5·15	...	95,519	53,871	...	1·86	...	78
...	83,636	6,19,815	...	5,36,179	...	1·25	13,94,260	...	19,30,439	...	4·49	79
...	25,63,819	7,96,944	17,66,875	...	5·14	...	11,20,548	6,46,327	...	1·89	...	80
...	9,65,130	5,95,591	3,69,539	...	1·72	...	6,93,682	...	3,24,143	...	1·51	81
...	3,96,47,078	1,03,46,287	2,93,00,791	...	13·68	...	70,03,847	2,22,96,944	...	10·41	...	
...	...	...	...	...	...	...	1,08,739	...	1,08,739	...	3·06	82
5,745	3,99,473	1,54,504	2,44,969	...	4·39	...	1,85,368	59,601	...	1·07	...	83
11,988	7,67,643	2,44,204	5,23,439	...	9·07	...	1,89,358	3,34,081	...	5·79	...	84
3,353	3,22,838	1,58,933	1,63,905	...	2·98	...	1,80,675	...	16,770	...	·30	85
..	87,154	6,928	80,226	...	1·22	...	2,17,410	...	1,37,184	...	2·09	86
21,086	15,77,108	5,64,569	10,12,539	...	3·75	...	8,81,550	1,30,989	...	·48	...	
...	5,79,993	4,72,120	1,07,873	...	·41	...	8,72,114	...	7,64,241	...	2·89	87
...	18,77,145	7,09,790	11,67,355	...	4·50	...	8,55,347	3,12,008	...	1·20	...	88
...	8,585	15,814	...	7,229	...	1·27	18,795	...	26,024	...	4·56	89
...	63,685	2,53,972	...	1,90,287	...	2·58	2,41,506	...	4,31,793	...	5·86	90
...	25,29,408	14,51,696	10,77,712	...	1·78	...	19,87,762	...	9,10,050	...	1·51	
...	1,37,693	1,17,227	20,466	...	·07	...	8,62,630	...	8,42,164	...	3·08	91
7,74,086	7,25,75,023	2,02,67,917	5,23,07,106	...	8·06	...	2,11,98,073	3,11,09,033	...	4·79	...	
51,606	4,838,335	1,351,194	3,487,141		8·06	...	*1,413,205	2,073,936	...	4·79	...	

* Charged in India £1,292,620 in England £120,585.

No. 62.—ACCOUNT of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Funds during the Year 1916-1917.

Irrigation and Navigation.	Direct Receipts during the Year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan.												
Shebo Canal	13,623	...	...	...	...	69	113	...	40	93	1	13,939
Khusdil Khan Reservoir	62,989	...	...	...	...	...	...	61	396	40	...	63,486
Nar Nalla Project	...	...	2,284	...	...	...	...	...	...	...	...	2,284
Total	76,612	...	2,284	...	...	69	113	61	436	133	1	79,709
Bombay.												
Sind.												
Sukkur Canal	1,280	...	...	...	8	1,625	...	...	12	225	324	3,474
Ghar Canal	4,147	...	...	...	50	1,905	...	...	1,167	1,658	—1,734	7,193
Sutta Canal	21	...	...	...	...	11	...	...	...	159	—40	151
Alibhar Kacheri Canal	272	...	...	...	...	81	...	...	...	1	147	501
Marak Great Canal	1,783	...	...	...	...	1,319	...	...	...	...	483	3,585
Surfrazwah Canal	1,204	...	...	...	...	354	...	17	...	1	364	1,940
Fuleli Canal	43,825	...	155	...	210	4,080	...	...	1,002	872	7,504	57,648
Hasanaliwah	—88	...	...	...	3	67	...	...	...	...	504	486
Total Sind	52,444	...	155	...	271	9,442	...	17	2,181	2,916	7,552	74,978
Deccan and Gujarat.												
Sahiat Tank	464	...	...	...	...	193	...	...	...	...	530	1,187
Tranza Nagrama Tank	...	...	...	...	...	13	...	...	...	...	474	487
Wangroli Tank	1,398	...	1,000	...	...	181	...	...	...	...	210	2,789
Savali Tank	2,236	...	20	...	...	88	...	...	...	...	440	2,784
Hartala Tank	331	...	...	...	47	39	...	...	...	260	14	691
Mhasva Tank	1,568	...	...	...	55	199	...	...	...	5	1,272	3,099
Jamda Canals	8,556	...	3	...	2,803	332	...	...	34	5	153	11,886
Parsul Tank	6,131	...	...	...	...	27	...	...	...	...	...	6,158
Pravara River Works—Ojhar Canal	3,745	...	...	...	42	2,000	...	...	112	10	177	6,086
Bhatodi Tank	4,120	...	...	...	26	807	...	...	8	2	1,055	6,018
Kasurdi Tank	513	...	...	...	...	41	...	...	...	...	...	554
Shirsuphal Tank	3,974	...	...	...	...	929	...	...	...	...	1	4,904
Bhadalvadi Tank	4,481	...	...	...	70	116	...	...	...	...	1	4,668
Koregaon Tank	3,112	...	...	...	3	37	...	...	...	...	10	3,162
Ashti Tank	15,046	...	...	...	74	2,398	...	...	18	...	15	17,551
Pathri Tank	5,590	...	...	...	21	90	...	...	...	...	30	5,731

Revari Canal	6,731	...	...	...	...	482	...	...	30	...	...	7,243
Upper Man River Works	4,337	...	...	...	...	1,011	...	...	36	...	...	5,384
Yerla River Irrigation Works	17,977	...	...	...	...	487	...	...	...	...	...	18,464
Chikhli Canal	2,635	...	...	...	...	1,293	...	...	...	...	...	3,928
Maini Tank	6,740	...	...	...	...	1,536	...	...	...	...	...	8,276
Muchkundi Tank	...	...	...	...	...	171	...	...	...	...	...	171
Gokak Canal, 1st Section	25,983	...	338	...	...	1,026	14,313	...	67	...	1,433	43,160
Dambal Tank	368	...	...	...	...	647	...	...	...	...	...	1,015
Medleri Tank	445	...	...	...	...	326	...	...	...	...	...	771
Madag Tank	1,559	...	...	...	52	141	...	...	...	...	...	1,752
Futelas Tank	...	...	...	...	...	33	...	...	...	...	120	153
Asundi Tank	608	...	...	...	...	547	...	...	...	...	...	1,155
Dharma Canal	2,347	...	...	...	...	10	...	...	...	...	74	2,431
TOTAL DECCAN AND GUJARAT	1,30,995	...	1,361	...	3,193	15,200	14,313	...	305	282	6,009	1,71,658
	1,83,439	...	1,516	...	3,464	24,642	14,313	17	2,486	3,198	13,561	2,46,636
Deduct—Provincial share under the Contract	*91,719*	...	*758*	...	*1,732*	*12,321*	*7,157*	*8*	*1,243*	*1,599*	*6,781*	*1,23,318*
TOTAL	91,720	...	758	...	1,732	12,321	7,156	9	1,243	1,599	6,780	1,23,318
Bengal.												
Calcutta and Eastern Canals	...	...	1,811	...	722	233	...	2,98,117	4,420	...	17,025	3,22,328
Madaripur Bheel route Project	...	...	...	...	15	...	...	3,36,127	44	...	2,361	3,38,547
	...	...	1,811	...	737	233	...	6,34,244	4,464	...	19,386	6,60,875
Deduct—Provincial share under the Contract	...	...	*905*	...	*369*	*116*	...	*3,17,122*	*2,232*	...	*9,693*	*3,30,437*
TOTAL	...	...	906	...	368	117	...	3,17,122	2,232	...	9,693	3,30,438
Rajputana.												
Tanks in Ajmere Sub-Collectorate	4,607	...	...	...	...	...	...	...	12	1,095	2,187	7,901
„ Beawar „	3,399	...	...	...	...	...	...	...	121	307	1,082	4,909
„ Todgarh „	2,059	...	...	...	...	...	...	...	...	5	298	2,362
TOTAL	10,065	...	...	...	...	...	...	...	133	1,407	3,567	15,172
Punjab.												
Shahpur Canal	80,315	...	6	...	25	...	...	...	...	...	...	80,346
Ghaggar Canal	21,847	...	...	...	...	...	...	...	...	...	3	21,850
TOTAL	1,02,162	...	6	...	25	...	...	...	...	...	3	1,02,196
Bihar and Orissa.												
Saran Project	...	...	...	...	...	800	...	...	...	...	...	800
Deduct—Provincial share under the Contract	...	...	...	...	...	*400*	...	...	...	...	...	*400*
TOTAL	...	...	...	...	...	400	...	...	...	...	...	400
Total works for which Capital and Revenue Accounts are kept	2,80,559	...	3,954	...	2,125	12,907	7,269	3,17,192	4,044	3,139	20,044	6,51,233
Carried over	2,80,559	...	3,954	...	2,125	12,907	7,269	3,17,192	4,044	3,139	20,044	6,51,233

No. 62.—ACCOUNT of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Funds during the Year 1916-1917—*contd.*

	Direct Receipts during the year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
Irrigation and Navigation—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial—*contd.*												
Brought forward	2,80,559	...	3,954	...	2,125	12,907	7,269	3,17,192	4,044	3,139	20,044	6,51,293
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Shikarpur Canals	6,440	...	...	...	48	1,997	...	...	690	718	3,555	13,448
Hyderabad Canals	3,201	...	4	...	826	1,371	...	10	1,083	73	916	12,484
Fuleli Canals	147	...	...	...	...	51	...	...	...	...	414	612
Karachi Canals	3,552	...	...	...	431	1,858	...	...	25	3,048	5,634	14,548
Western Nara Canal	5,309	...	265	...	863	4,964	...	...	899	1,449	4,324	18,073
Nasik and Ahmednagar Irrigation District	...	...	...	...	...	...	...	...	2	...	90	92
Nasrat Canals District	835	...	...	...	...	151	...	...	...	43	478	1,507
Gujrat Irrigation do.	1,860	...	30	...	39	2,016	...	...	...	2	1,902	5,849
Poona Irrigation do.	652	...	...	...	...	...	...	...	...	...	...	652
Dharwar District	367	...	...	...	...	107	...	...	1	...	945	1,420
Belgaum do.	...	...	...	...	...	...	...	...	...	...	183	183
Bijapur do.	...	...	...	...	...	120	...	...	...	...	...	120
West Khandesh District	1,404	...	...	...	...	...	...	...	...	...	...	1,404
Surat and Broach do.	...	...	...	...	...	...	...	...	...	...	1,500	1,500
	28,767	...	299	...	2,207	12,635	...	10	2,700	5,333	19,941	71,892
Deduct—Provincial share under the Contract	*14,383*	...	*149*	...	*1,104*	*6,318*	...	*5*	*1,350*	*2,666*	*9,971*	*35,946*
Total	14,384	...	150	...	1,103	6,317	...	5	1,350	2,667	9,970	35,946
Bengal.												
Orissa Coast Canal	...	...	...	...	50	...	...	12,370	27	...	1,695	14,142
Nadia Rivers	...	...	...	...	484	...	...	15,075	36	...	194	15,789
Gaighatha and Baxi Khals	...	...	...	...	...	...	...	1,575	...	...	...	1,575
	...	...	...	...	534	...	...	29,020	63	...	1,889	31,506
Deduct—Provincial share under the Contract	...	...	...	...	*267*	...	...	*14,510*	*31*	...	*945*	*15,753*
Total	...	...	...	...	267	...	...	14,510	32	...	944	15,753
Punjab.												
Muzaffargarh Inundation Canal	3,22,655	...	230	...	12,117	284	...	...	...	277	1,765	3,37,328
Lower Sutlej Inundation Canals	3,16,634	...	178	...	2,495	186	...	...	307	1,180	234	3,21,214
Chenab Inundation Canals	1,93,725	...	119	...	1,903	20	...	...	238	839	403	1,97,247
Total	8,33,014	...	527	...	16,515	490	...	...	545	2,296	2,402	8,55,789
Bihar and Orissa.												
Orissa Coast Canal	...	...	...	...	2	69	...	5,205	1	...	568	5,845
Deduct—Provincial share under the Contract	...	...	...	...	*1*	*34*	...	*2,603*	...	...	*284*	*2,922*
Total	...	...	...	...	1	35	...	2,602	1	...	284	2,923
Total works for which only Revenue Accounts are kept	8,47,398	...	677	...	17,886	6,842	...	17,117	1,928	4,963	13,600	9,10,411

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Delhi Province.												
Nazafgarh Jhil	...	...	...	...	...	...	...	...	...	...	(a) 2,599	2,599
Bengal.												
Eden Canals	39,066	...	200	...	2	192	...	...	118	...	250	39,828
Bidhadhari Spill	...	...	...	...	...	..	...	...	...	...	2,091	2,091
TOTAL	39,066	...	200	...	2	192	...	...	118	...	2,341	41,919
Deduct—Provincial share under the Contract	*19,533*	...	*100*	...	*1*	*96*	...	...	*59*	...	*1,171*	*20,960*
TOTAL	19,533	...	100	...	1	96	...	...	59	...	1,170	20,959
Punjab.												
Bari Doab Canal (Waste Lands)and A. B. D. Canal	...	...	...	...	...	...	...	...	...	...	871	871
Bihar and Orissa.												
Teur Canal	1,272	...	...	...	6	204	...	...	...	...	211	1,693
Deduct—Provincial share under the Contract	*636*	...	...	...	*3*	*102*	...	...	...	...	*106*	*847*
TOTAL	636	...	...	...	3	102	...	...	...	...	105	846
Total works for which neither Revenue nor Capital Accounts are kept.	20,169	...	100	...	4	198	...	...	59	...	4,745	25,275
Total Imperial	11,48,126	...	4,731	...	20,015	19,947	7,269	3,34,309	6,031	8,102	38,389	15,86,919
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.												
Madras.												
Ponnalur Tank	...	...	...	...	...	...	...	...	...	...	7	7
Jangamesh Warapuram Tank	...	...	...	...	...	1,070	...	...	...	...	...	1,070
Markapur Tank	...	...	...	...	...	...	...	...	...	...	16	16
Hajepuram	...	...	...	...	...	...	...	...	...	...	427	427
Chembrambakam Tank	...	...	...	...	5	98	...	...	9	...	26	138
Palar Anicut	...	...	...	...	482	62	...	...	116	...	4,466	5,126
Pelandorai Tank	...	...	...	...	366	174	...	...	14	...	31	585
Buckingham Canal	...	...	50	...	730	2,006	...	63,147	105	...	1,177	67,215
Madras Water-supply and Irrigation Extension Project	...	...	...	31,534	63	...	...	...	78	...	190	31,865
Almakur Tank	...	...	...	...	...	1	...	...	...	...	...	1
Chilka Lake Canal	...	...	...	...	...	1	...	...	...	...	26	27
Ganjam Gopalapur Canal	...	...	...	...	39	86	...	...	...	...	...	125
Vedaranniyam Canal	...	...	...	...	8	149	...	584	...	...	...	741
Vriddhachalam Anicut	...	...	...	...	95	23	...	...	4	...	...	122
Mehamattur do.	...	...	...	...	67	10	...	...	1	...	7	85
Valluru do.	...	...	...	...	75	65	...	...	6	...	50	196
Muradur do.	...	...	...	...	...	533	...	...	...	...	515	1,048
Thadapalle Channel	...	...	...	...	...	...	...	...	67	...	1,441	1,508
Arkenkotta do.	...	...	...	...	...	...	...	...	...	...	690	690
Kalingaroyen do.	...	...	...	...	...	...	...	...	28	...	1,542	1,570
Sagileru Project	...	...	...	...	...	...	...	...	27	...	43	70
Munyeru do.	...	...	...	...	...	1,041	...	...	90	...	7	1,138
Nandyar Channel Extension	...	...	...	...	279	...	...	...	3	...	70	352
Ganjam Minor River System	...	...	...	...	49	12	...	...	...	...	100	161
TOTAL	...		50	31,534	2,258	5,331	...	63,731	548	...	10,831	1,14,283
Carried over {Provincial	...	...	50	31,534	2,258	5,331	...	63,731	548	...	10,831	1,14,283
Carried over {Imperial	11,48,126	...	4,731	...	20,015	19,947	7,269	3,34,309	6,031	8,102	38,389	15,86,919

(a) Recoveries by the Civil Department.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1916-1917—*contd.*

Irrigation and Navigation—*contd.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Imperial	11,48,126	...	4,731	...	20,015	19,947	7,269	3,34,309	6,031	8,102	38,389	15,86,919
Brought forward { Provincial	...	...	50	31,534	2,258	5,331	...	63,731	548	...	10,831	1,14,283
Provincial—*contd.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*contd.*												
Bombay.												
Provincial share under the Contract	91,719	...	758	...	1,732	12,321	7,157	3	1,243	1,599	6,781	1,23,318
Bengal.												
Provincial share under the Contract	...	...	905	...	369	116	...	3,17,122	2,232	...	9,693	3,30,437
United Provinces of Agra and Oudh.												
Katra Khawa Tank	...	...	...	...	8	...	...	...	...	...	...	8
Sukhra Canal	1,329	...	...	...	45	...	...	...	...	...	...	1,374
Khaptea Tank	3	...	...	...	11	...	...	...	...	...	238	252
Manikpur Tank	801	...	...	...	5	...	...	...	...	...	...	806
Seori Lakes	1,591	...	35	...	117	...	...	...	...	...	160	1,903
Kalyanpur Tank and Canals	933	...	...	...	13	...	...	...	...	...	27	973
Rohilkhand Canals	2,42,250	*2,064	136	...	4,523	...	3,247	...	813	228	589	2,53,850
Bundelkhand Irrigation Works { Jhansi Lakes	4,215	...	11	...	198	...	...	...	...	...	1,319	5,743
Bundelkhand Irrigation Works { Hamirpur Lakes	3,382	...	1	...	237	...	...	...	...	...	411	4,031
TOTAL	2,54,504	2,064	183	...	5,157	...	3,247	...	813	228	2,744	2,68,940
Bihar and Orissa.												
Provincial share under the Contract	...	...	...	...	...	400	...	...	...	...	...	400
Central Provinces and Berar.												
Kirna Tar	1,075	...	...	...	...	...	...	...	...	...	38	1,113
Garmosi Tank	1,824	...	...	...	...	1	...	...	...	...	34	1,859
Majhgawan Hansraj	760	...	...	...	...	...	...	...	...	...	18	778
Chappa Nala (Storage Tank)	...	...	...	...	...	48	...	...	...	...	...	48
Musanda	711	...	...	...	...	...	...	...	...	...	4	715
Niwar Tar—Ampeta Reservoir	347	...	...	...	...	...	...	...	...	...	...	347
Hardwa Murar	27	...	...	...	...	...	...	...	...	...	...	27
Dharwara	15	...	...	...	...	...	...	...	...	...	...	15
Khitobe tanks and its extension	1,812	...	...	...	...	...	...	...	2	...	...	1,814
Gurhabanda	47	...	...	...	...	...	...	...	...	...	...	47
Khisgee and its extension	4	...	...	...	...	...	...	...	...	...	...	4
TOTAL	6,622	...	...	...	...	49	...	...	2	...	94	6,767
Total works for which Capital and Revenue Accounts are kept	3,52,845	2,064	1,896	31,534	9,516	18,217	10,404	3,80,861	4 838	1,827	30,143	8,44,145

WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Provincial share under the Contract . .	14,383	...	149	...	1,104	6,318	...	5	1,350	2,666	9,971	35,946
Bengal.												
Provincial share under the Contract . . .	...	...	...	...	267	...	...	14,510	31	...	945	15,753
Punjab.												
Shahpur Canal	31,892	...	600	...	...	...	...	...	...	...	...	32,492
Burma.												
Mandalay District	...	85,353	584	...	40	1,827	...	5,313	41	...	112	93,270
Myingyan „	...	9,495	...	...	...	70	...	...	36	...	...	9,601
Shwebo „	...	24,594	...	...	...	2,405	...	...	27	...	...	27,026
Kyaukse „	881	7,13,077	394	...	471	8,169	...	...	946	...	58	7,23,996
Meiktila „	...	2,65,765	996	...	...	1,930	...	...	1,224	...	...	2,69,915
Minbu „	...	2,89,646	...	...	24	272	...	...	292	...	...	2,90,234
Yamethin „	...	95,736	2,463	...	46	1,960	...	...	101	...	15	1,00,321
Pegu „	...	...	200	...	65	7,496	...	1,52,992	835	...	11,222	1,72,810
Thaton „	...	...	...	...	...	150	...	...	17	...	57	224
Magwe „	...	1,656	...	...	...	...	...	...	...	...	...	1,656
TOTAL .	881	14,85,322	4,637	...	646	24,279	...	1,58,305	3,519	...	11,464	16,89,053
Bihar and Orissa.												
Provincial share under the Contract . .	...	...	...	...	1	34	...	2,603	...	...	284	2,922
Central Provinces.												
Tank Projects	43,274	...	4,496	...	...	947	...	...	2	...	3,547	52,266
Total works for which only Revenue Accounts are kept . . .	90,430	14,85,322	9,882	...	2,018	31,578	...	1,75,423	4,902	2,666	26,211	18,28,432
Carried over . { Provincial .	4,43,275	14,87,386	11,778	31,534	11,534	49,795	10,404	5,56,284	9,740	4,493	56,354	26,72,577
{ Imperial .	11,48,126	...	4,731	...	20,015	19,947	7,269	3,34,309	6,031	8,102	38,389	15,86,919

*Recoveries by the Civil Department.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1916-1917—*contd.*

Irrigation and Navigation—*concld.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . . { Imperial	11,48,126	...	4,731	...	20,015	19,947	7,269	3,34,309	6,031	8,102	38,389	15,86,919
Brought forward . . { Provincial	4,43,275	14,87,386	11,778	31,534	11,534	49,795	10,404	5,56,284	9,740	4,493	56,354	26,72,577
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Madras	...	...	18,851	...	4,238	3,742	...	11,421	(*a*)1,743	(*b*)7,035	(*e*)24,689	71,719
Bengal.—Provincial share under the Contract	19,533	...	100	...	1	96	...	...	59	...	1,171	20,960
Punjab	5,875	...	3	18	16	...	236	...	...	19	(*f*)24,587	30,754
Bihar and Orissa.—Provl. share under the Contract	636	...	...	...	3	102	...	...	...	...	106	847
Central Provinces	...	...	...	...	...	...	...	...	35	...	6	41
Total works for which neither Capital nor Revenue Accounts are kept	26,044	...	18,954	18	4,258	3,940	236	11,421	1,837	7,054	50,559	1,24,321
Total Provincial	4,69,319	14,87,386	30,732	31,552	15,792	53,735	10,640	5,67,705	11,577	11,547	1,06,913	27,96,898
Total Irrigation and Navigation	16,17,445	14,87,386	35,463	31,552	35,807	73,682	17,909	9,02,014	17,608	19,649	1,45,302	43,83,817
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bengal.—Mograhat Drainage Project	...	...	...	...	...	616	...	21,446	...	...	225	22,287
Deduct—Provincial share under the Contract	...	...	...	...	...	*308*	...	*10,723*	...	...	*112*	*11,143*
TOTAL	...	...	...	...	...	308	...	10,723	...	...	113	11,144
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Bombay	7,591	...	64	...	35	3,907	...	...	2,449	78	14,287	28,411
Deduct—Provincial share under the Contract	*3,795*	...	*32*	...	*18*	*1,953*	...	...	*1,225*	*39*	*7,144*	*14,206*
TOTAL	3,796	...	32	...	17	1,954	...	...	1,224	39	7,143	14,205
Bengal	...	...	...	...	38	7,205	...	4,804	1,754	...	(*c*)63,989	77,790
Deduct—Provincial share under the Contract	...	...	...	...	*19*	*3,602*	...	*2,402*	*877*	...	*31,995*	*38,895*
TOTAL	...	...	...	...	19	3,603	...	2,402	877	...	31,994	38,895
Punjab.—Muzaffargarh Embankment	...	...	...	...	...	...	...	...	...	909	...	909
Bihar and Orissa	...	...	...	...	298	1,019	...	...	625	...	(*d*)60,548	62,490
Deduct—Provincial share under the Contract	...	...	...	...	*149*	*510*	...	...	312	...	*30,274*	*31,245*
TOTAL	...	...	...	...	149	509	...	...	313	...	30,274	31,245
Total Imperial	3,796	...	32	...	185	6,374	...	13,125	2,414	948	69,524	96,398

Provincial.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:													
United Provinces— Bara Muabi Tank	...	...	...	...	8	...	...	..	...	...	...	8
United Provinces— Tanks in Banda District	...	...	...	...	6	...	...	...	...	...	...	6
TOTAL	...	...	...	...	14	...	...	...		...	...	14
Burma— Irrawady Embankments	...	...	...	...	494	...	...	...	341	...	16	851
Burma— Thongwa Island Embankment	...	..	...	...	122	...	...	...	...	...	...	122
TOTAL	...	...	...	...	616	...	...	...	341	...	16	973
Total works for which Capital and Revenue Accounts are kept.	...	...	...	...	630	...	...	...	341	...	16	987
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:													
Bengal.—Provincial share under the Contract	...	...	..	...	...	308	...	10,723	...	...	112	11,143
United Provinces— Tanks in Jhansi District	6,107	...	4	...	96	...	...	...	...	...	1,108	7,315
United Provinces— Tanks in Hamirpur District	2,254	...	457	...	...	...	...	...	...	...	...	2,711
United Provinces— Tanks in Banda District	445	...	...	...	...	...	...	...	...	...	...	445
United Provinces— Tanks in Jalaun District	...	...	711	...	...	...	...	...	...	...	...	711
TOTAL	8,806	...	1,172	...	96	...	...	...	...	...	1,108	11,182
Burma.—Maubin Embankment, Maubin District	...	...	...	...	564	...	...	...	7	...	...	571
Sittang Embankment, Pegu District	...	...	...	...	...	...	...	...	156	...	...	156
TOTAL	...	...	...	...	564	...	...	...	163	...	...	727
Total works for which only Revenue Accounts are kept.	8,806	...	1,172	...	660	308	..	10,723	163	...	1,220	23,052
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Madras	...	...	...	...	60,742	22,251	...	420	80	1,209	8,786	93,488
Bombay—Provincial share under the Contract	3,795	...	32	...	18	1,953	...	...	1,225	39	7,144	14,206
Bengal—Provincial share under the Contract	...	...	...	...	19	3,602	...	2,402	877	...	31,995	38,895
United Provinces	4,126	...	2	...	105	...	...	...	...	...	1,017	5,250
Bihar and Orissa—Provincial share under the Contract	...	...	...	...	149	510	...	...	312	...	30,274	31,245
Assam	...	...	...	...	...	...	...	...	...	...	72,004	72,004
		...										
Total works for which neither Capital nor Revenue Accounts are kept.	7,921	...	34	...	61,033	28,316	...	2,822	2,494	1,248	1,51,220	2,55,088
Total Provincial	16,727	...	1,206	...	62,323	28,624	...	13,545	2,998	1,248	1,52,456	2,79,127
Total Agricultural	20,523	...	1,238	...	62,508	34,998	...	26,670	5,412	2,196	2,21,980	3,75,525
GRAND TOTAL	16,37,968	14,87,386	36,701	31,552	98,315	1,08,680	17,909	9,28,684	23,620	21,845	3,67,282	47,59,342
											Grand Total converted into £ at R15=£	**£**	**317,289**

(a) R45 by Civil Department. (b) R6,954 by Civil Department. (c) R49,879 by Civil Department. (d) R54,701 by Civil Department.
(e) R19,112 by Civil Department. (f) R24,579 by Civil Department.

No. 62A.—Summary of Receipts from Minor Works and Navigation during the Year 1916-1917.

Provinces.	Imperial.					Provincial.					Grand Total
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General, Baluchistan	79,709	...	...	...	79,709	...	...	...	...	...	79,709
Ditto, Delhi Province	...	...	2,599	...	2,599	...	...	...	...	...	2,599
Madras	...	...	...	...	...	1,14,283	...	71,719	93,488	2,79,490	2,79,490
Bombay	1,23,318	35,946	...	14,205	1,73,469	1,23,318	35,946	...	14,206	1,73,470	3,46,939
Bengal	3,30,438	15,753	20,959	50,039	4,17,189	3,30,437	15,753	20,960	50,038	4,17,188	8,34,377
U. P. of Agra and Oudh	...	...	...	...	...	2,68,940	...	...	16,446	2,85,386	2,85,386
Rajputana	15,172	...	...	...	15,172	...	...	...	...	...	15,172
Punjab	1,02,196	8,55,789	871	909	9,59,765	...	32,492	30,754	...	63,246	10,23,011
Burma	...	...	...	...	...	...	16,89,053	...	1,700	16,90,753	16,90,753
Bihar and Orissa	400	2,923	846	31,245	35,414	400	2,922	847	31,245	35,414	70,828
Central Provinces	...	...	...	...	...	6,767	52,266	41	...	59,074	59,074
Assam	...	...	...	...	...	...	...	...	72,004	72,004	72,004
Total	6,51,233	9,10,411	25,275	96,398	16,83,317	8,44,145	18,28,432	1,21,321	2,79,127	30,76,025	47,59,342
										Total India converted into £ at Rs. 15 = £1 £	317,289

No. 63.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS during the Year 1916-1917.

IRRIGATION AND NAVIGATION.	IMPERIAL.										PROVINCIAL.									GRAND TOTAL.
	India.			Madras.			U. P.													
	Delhi Province.	Baluchistan.	N.-W. F. Province.	Coorg.	Bombay.	Bengal.	Rajputana.	Punjab.	Bihar and Orissa.	TOTAL.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	C. P. and Berar.	TOTAL.	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Outlay:																				
(*See* pages 182 to 187)																				
Works	...	1,54,638	...	...	20,327	2,60,064	...	...	7,617	4,42,646	1,59,554	20,327	2,60,064	42,509	...	...	7,618	1,96,647	6,86,719	11,29,365
Establishment	...	58,382	...	...	5,785	34,322	...	...	1,585	1,00,074	32,073	5,784	34,323	7,199	...	..	1,584	40,080	1,21,043	2,21,117
Tools and Plant	...	1,475	...	...	403	61,090	...	...	...	62,968	18,618	404	61,079	502	...	...	...	2,930	83,543	1,46,511
Suspense	...	—2,342	...	...	...	378	798	...	...	—1,166	...	...	379	—6,501	...	...	...	...	—6,122	—7,288
Less—Receipts on Capital Account.	...	*245*	...	...	*73*	...	...	...	*17*	*335*	*2,275*	*74*	...	*249*	...	...	*17*	*569*	*3,184*	*3,519*
NET TOTAL	...	2,11,908	...	...	26,442	3,55,854	798	...	9,185	6,01,187	2,07,970	26,441	3,55,855	43,460	...	...	9,185	2,39,038	8,81,999	14,86,186
Revenue Outlay:																				
(*See* pages 188 to 191)																				
Works	...	...	...	...	35,339	300	9,686	1,999	...	47,324	—937	35,339	299	3,986	...	...	...	...	38,687	86,011
Repairs	...	32,407	...	...	1,79,407	1,43,582	30,728	25,775	176	4,12,075	2,39,030	1,79,408	1,43,582	52,882	...	...	176	15,306	6,30,384	10,42,459
Establishment	...	19,081	...	...	71,516	48,158	15,213	43,785	78	1,97,831	59,936	71,515	48,158	(*a*)68,765	...	...	77	4,261	2,52,112	4,49,943
Tools and Plant	...	367	...	...	2,295	—29,185	606	—34	...	—25,951	847	2,295	—29,186	1,963	...	...	...	230	—23,851	—49,802
Refunds of Revenue	...	...	...	...	35	74	...	...	...	109	302	36	75	407	...	...	...	...	820	929
Suspense	...	...	...	...	—108	...	...	...	...	—103	...	—108	...	...				...	—108	—216
TOTAL	...	51,855	...	...	2,88,484	1,62,929	56,233	71,525	254	6,31,280	2,98,578	2,88,485	1,62,928	1,28,003	...	...	253	19,797	8,98,044	15,29,324
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	...	1,19,123	12	...	1,06,091	28	2,25,254	...	1,19,123	12	...	...	73,685	28	4,369	1,97,217	4,22,471
Repairs	...	...	...	...	2,99,955	19,771	...	3,41,187	6,183	6,67,096	...	2,99,355	19,771	...	26,168	3,20,344	6,182	23,913	7,05,333	13,72,429
Establishment	...	...	...	...	1,17,291	42,586	...	2,61,300	5,484	4,26,661	...	1,17,290	42,785	...	20,917	3,42,596	5,484	11,176	5,40,048	9,66,709
Tools and Plant	...	...	...	...	1,442	2,924	...	3,878	4,400	12,644	...	1,443	2,924	...	...	23,482	4,401	394	32,644	45,288
Refunds of Revenue	...	...	...	...	...	...	...	480	82	562	...	...	1	...	...	1,406	82	172	1,661	2,223
Suspense	...	...	...	...	—1,282	—1,098	...	—2,121	...	—4,501	...	—1,282	—1,097	...	...	5,061	...	...	2,682	—1,819
TOTAL	...	...	...	...	5,36,529	64,195	...	7,10,815	16,177	13,27,716	...	5,36,529	64,196	...	47,085	7,75,574	16,177	40,024	14,79,585	28,07,301
Carried over	...	2,63,763	...	...	8,51,455	5,82,978	57,031	7,82,340	25,616	25,63,183	5,06,548	8,51,455	5,82,979	1,71,463	47,085	7,75,574	25,615	2,98,909	32,59,628	58,22,811

(*a*) Includes R27 outlay by Civil Officers.

No. 63—Abstract Account of Expenditure on Minor Works and Navigation from Imperial and Provincial Funds during the Year 1916-17—*continued.*

	Imperial.											Provincial.										Grand Total.
	India.			N.-W. F. Province.	Madras	Bombay.	Bengal.	U. P.	Punjab.	Bihar and Orissa.	Total.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	C. P. and Berar.	Assam.	Total.	
IRRIGATION AND NAVIGATION—*contd.*	Delhi Province.	Baluchistan.	Coorg.		Coorg.			Rajputana.														
Brought forward	Rs.	Rs. 2,63,763	Rs. ...	Rs. ...	Rs. ...	Rs. 8,51,455	Rs. 5,82,978	Rs. 57,031	Rs. 7,82,340	Rs. 25,616	Rs. 25,63,183	Rs. 5,06,548	Rs. 8,51,455	Rs. 5,82,979	Rs. 1,71,463	Rs. 47,085	Rs. 7,75,574	Rs. 25,615	Rs. 2,98,909	Rs. ...	Rs. 32,59,628	Rs. 58,22,811
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																						
Works	...	27,649	...	...	...	...	58,162	680	...	...	86,491	2,04,190	...	58,162	...	48,455	3,740	...	13,540	...	3,28,087	4,14,578
Repairs	1,500	...	...	(*a*)25,252	...	...	11,408	...	...	1,060	39,320	15,21,290	...	11,408	...	(*h*)18,201	12,457	1,060	2,121	...	15,66,537	16,05,857
Establishment	93	7,981	...	(*b*)14,033	...	...	31,196	337	100	428	54,168	6,82,711	...	31,195	...	(*i*)1,35,616	3,160	429	16,443	...	8,69,554	9,23,722
Tools and Plant	...	543	...	72	...	...	111	10	—5,245	7	—4,502	20,551	...	111	...	14,235	220	7	48,726	...	33,850	79,348
Refunds of Revenue	...	...	...	...	...	...	105	...	...	...	105	2,029	...	105	...	120	...	...	...	...	2,254	2,359
Suspense	...	—147	...	...	...	...	...	...	...	...	—147	...	...	...	...	...	...	...	...	...	...	—147
Deduct—Outlay from contributions	...	...	...	...	...	...	...	...	...	...	...	22,377	...	...	...	...	...	...	...	...	22,377	22,377
Total	#1,593	36,026	...	39,457	...	...	1,00,982	1,027	—5,145	1,495	1,75,435	(*g*)24,08,394	...	1,00,981	...	2,16,627	19,577	1,496	80,830	...	28,27,905	30,03,340
TOTAL IRRIGATION AND NAVIGATION	1,593	2,99,789	...	39,457	...	8,51,455	6,83,960	58,058	7,77,195	27,111	27,38,618	29,14,942	8,51,455	6,83,960	1,71,463	2,63,712	7,95,151	27,111	3,79,739	...	60,87,533	88,26,151
AGRICULTURAL.																						
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																						
Capital:																						
(*See* page 187)																						
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	34,271	...	1,02,198	...	...	...	1,36,469	1,36,469
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,586	...	21,883	...	...	...	28,474	28,474
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	460	...	1,561	...	...	...	2,021	2,021
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	41,317	...	1,25,647	...	...	...	1,66,964	1,66,964
Revenue Outlay:																						
(*See* page 191)																						
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,798	...	...	...	5,798	5,798
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,11,413	...	...	...	1,11,413	1,11,413
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23,987	...	...	...	23,987	23,987
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,422	...	...	...	12,422	12,422
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,53,620	...	...	...	1,53,620	1,53,620
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																						
Works	...	...	...	...	...	...	—513	...	...	...	—513	...	...	—513	34,170	...	20,055	...	...		53,712	53,199
Repairs	...	...	...	...	...	...	10,432	...	...	...	10,432	...	...	10,433	3,296	...	68,973	...	...	...	82,702	93,134
Establishment	...	...	...	...	...	...	7,917	...	...	...	7,917	...	...	7,917	8,651	...	17,164	...	...	...	33,732	41,649
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	553	...	1,198	...	...	...	1,751	1,751
Refunds of Revenue	...	...	...	...	...	...	...	...	...	...	...	...	...	...	303	...	...	...	...	...	303	303
Total	...	...	...	...	...	...	17,836	...	...	...	17,836	...	...	17,837	46,973	...	1,07,390	...	...	...	1,72,200	1,90,036

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	...	132	(d)94,978	1,644	...	10,739	7,501	1,14,994	88,629	(k)94,978	1,614	23,496	...	21,597	7,501	...	1,413	1,89,258	3,04,252
Repairs	...	...	*912	...	2,685	2,63,940	2,07,981	...	14,432	46,528	5,36,478	4,91,209	2,63,939	2,07,981	24,742	...	10,542	46,528	1,607	35,794	10,82,342	16,18,820
Establishment	...	...	...	...	605	1,21,943	(e)85,550	...	4,922	(f)37,233	2,50,253	1,13,797	1,21,944	(l)85,550	19,011	...	5,518	(m) 37,232	346	7,062	3,90,460	6,40,713
Tools and Plant	...	...	...	...	42	—83,578	6,566	...	343	917	—75,710	11,136	—83,579	6,566	1,219	...	5,113	918	26	7,804	—50,797	—1,26,507
Refunds of Revenue	...	...	...	...	...	2	...	...	...	...	2	1,202	2	...	268	...	...	...	....	...	1,472	1,474
Suspense	...	...	...	...	...	362	—1,476	...	...	4,700	3,586	...	362	—1,476	...	...	...	4,701	...	...	3,587	7,173
TOTAL	...	...	912	...	3,464	3,97,647	3,00,265	...	30,436	96,879	8,29,603	6,55,973	3,97,646	3,00,265	68,736	...	42,770	96,880	1,979	52,073	16,16,322	24,45,925
TOTAL AGRICULTURAL	...	...	912	...	3,464	3,97,647	3,18,101	...	30,436	96,879	8,47,439	6,55,973	3,97,646	3,18,102	1,57,026	...	4,29,427	96,880	1,979	52,073	21,09,106	29,56,545
GRAND TOTAL	1,593	2,99,789	912	39,457	3,464	12,49,102	10,02,061	58,058	8,07,631	1,23,990	35,86,057	35,70,915	12,49,101	10,02,062	3,28,489	2,63,712	12,24,578	1,23,991	3,81,718	52,073	81,96,639	1,17,82,696
Deduct—Outlay in England	...	*6,335*	...	...	...	*111*	...	...	...	...	*6,446*	...	*111*	...	...	...	...	...	...	...	*111*	*6,557*
Outlay in India	1,593	2,93,454	912	39,457	3,464	12,48,991	10,02,061	58,058	8,07,631	1,23,990	35,79,611	35,70,915	12,48,990	10,02,062	3,28,489	2,63,712	12,24,578	1,23,991	3,81,718	52,073	81,96,528	1,17,76,139

Outlay in India converted into £ at R15=£1	£	785,076
OUTLAY IN ENGLAND		437
GRAND TOTAL	£	785,513

(a) Includes R17,704 outlay by Civil Officers.
(b) " 13,004 " "
(d) " 79 " "
(e) " 858 " "
(f) " 1,773 " "
* Outlay by Civil Officers.

(g) Includes the following outlay by Civil Officers:—

	R
Works	15,378
Repairs	4,69,642
Establishment	1,51,057
Tools and Plant	1,816
Refunds of Revenue	1,989
Deduct—Outlay from contributions	22,377
TOTAL	R 6,17,505

(h) Includes R14,677 outlay by Civil Officers.
(i) " R52,146 " "
(k) " R70 " "
(l) " R852 " "
(m) " R1,773 " "

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	N.-W. Frontier. Province.	Madras.		Bombay.	Bengal.	United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
			Proper.	Coorg.			Proper.	Rajputana.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
Imperial	2,95,959	39,457	...	3,464	12,48,991	10,02,061	...	58,058	8,07,631	...	1,23,990	...	...	35,79,611	238,641	437	239,078
Provincial	...	...	35,70,915	...	12,48,990	10,02,062	3,28,489	...	2,63,712	12,24,578	1,23,991	3,81,718	52,073	81,96,528	546,435	...	546,435
	2,95,959	39,457	35,70,915	3,464	24,97,981	20,04,123	3,28,489	58,058	10,71,343	12,24,578	2,47,981	3,81,718	52,073	1,17,76,139	785,076	437	785,513

f.—Irrigatio.

No. 63A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1916-17.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
Baluchistan.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Shebo Canal	...	...	...	...	...	...	...	6,77,726	97,033	22,940	...	7,97,699	*371*	7,97,328
Khushdil Khan Reservoir	10,942	3,079	...	—2,342	*134*	...	11,545	13,65,199	1,88,692	35,819	35	15,89,745	*537*	15,89,208
Anambar Flood Channel	...	...	...	...	...	...	...	82,523	13,662	7,069		1,03,254	...	1,03,254
Nari Weir	32,688	9,439	24	...	*7*	...	42,144	1,60,810	34,487	3,989	...	1 99,'86	*417*	1,98,869
Nar Nullah	7,178	1,605	...	...	...	...	8,783	8,23,009	1,56,072	24,779	415	10,04 275	*1,328*	10,02 947
Surkhab Project	1,03,830	44,259	1,451	...	*104*	...	1,49,436	2,24,070	91,076	7,101	...	3,22,247	*233*	3,22,014
TOTAL	1,54,638	58,382	1,475	—2,242	*245*	...	2,11,908	33,33,337	5,81,032	1,01,697	450	40,16,506	*2,886*	40,13,620
North-West Frontier Province.														
Outlay on Projects classed as Productive (*b*)	...	...	...	...	...	...	...	14,37,206	3,84,353	58,663	...	18,80,222	*1,620*	18,78,602
Bombay.														
Pravara River Works—Ojhar Canal	...	...	...	...	...	...	...	2,34,164	85,769	4,528	...	3,24,461	*144*	3,24,317
Jámda Canal	...	...	...	...	...	...	...	7,86,229	1,91,841	13,129	...	9,91,199	*21*	9,91,178
Bhattodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	*690*	3,52,685
Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhadalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashti Tank	...	...	...	...	...	...	...	6,09,236	1,45,084	8,122	...	7,62,442	*5,392*	7,57,050
Revari Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771
Wangroli Tank	2,256	312	22	...	...	...	2,590	2,10,185	27,707	1,811	...	2,39,703	*743*	2,38,960
Trawza Nagrama Tank	...	...	...	...	...	...	...	2,22,942	14,168	924	...	2,38,034	*2*	2,38,032
Savli Tank	...	...	...	...	...	...	...	2,02,183	30,269	1,974	...	2,34,426	*247*	2,34,179
Victoria Tank	36	8	1	...	*147*	...	—*102*	45,396	9,473	544	...	55,413	*848*	54,565
Gokak Canal, 1st section and storage works	...	...	...	...	...	...	...	7,75,350	1,10,825	15,325	...	9,01,500	*689*	9,00,811
Sabiat Tank	...	...	...	...	...	...	...	1,34,805	22,199	1,448	...	1,58,452	...	1,58,452
Suki River	...	...	...	...	...	...	...	12,212	2,749	178	...	15,139	...	15,139
Pathri Tank	...	...	...	...	...	...	...	5,21,783	1,00,435	7,403	...	6,29,621	*1,796*	6,27,825
Upper Man River Works	...	...	...	...	...	...	...	3,14,286	95,008	6,782	...	4,16,076	*241*	4,15,835
Yerla River Irrigation Works	...	...	...	...	...	...	...	5,89,656	1,24,186	8,065	...	7,21,907	*2,365*	7,19,542
Maini Tank	...	...	...	...	...	...	...	3,43,054	1,16,101	3,511	...	4,62,666	*540*	4,62,126
Muchkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	*267*	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	*14*	1,61,248
AsundiTank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Varsul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	*71*	2,08,007
Navinkop Tank	...	...	...	...	...	...	...	23,743	6,230	350	...	30,323	*138*	30,185
Nambal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	*62*	60,847
Nedleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	*6*	78,354
Nadikeri Tank	...	...	...	...	...	...	...	13,100	3,123	140	...	16,363	...	16,363
Nartâla Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	*4*	47,948
Nhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	*6*	1,28,781
Nsurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Nikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Nbhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207

Fuleli Canal	8,999	1,935	135	...	...	...	11,069	15,76,090	3,40,040	8,889	...	19,25,019	504	19,24,515
Marak Great Canal	...	...	...	...	...	...	...	1,70,629	35,275	1,612	...	2,07,516	80	2,07,436
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Ghar Canal	...	...	...	...	...	...	...	4,46,951	98,471	2,984	...	5,48,406	...	5,48,406
Sukkur Canal	...	...	...	...	...	...	...	11,39,526	2,11,468	13,920	...	13,64,914	160	13,64,754
Hasanaliwah Canal	...	...	...	...	...	...	...	2,35,342	49,286	5,301	...	2,89,929	...	2,89 929
Suttah Canal	...	...	...	...	...	...	...	1,40,133	31,819	2,076	...	1,74,028	...	1,74,028
Dharma Canal	2,036	438	30	...	...	...	2,504	69,532	15,010	994	...	85,536	...	85,536
Futelao Tank	813	175	12	...	...	...	1,000	88,822	17.325	1,209		1,07,356	...	1,07,356
Add—Outlay on Projects classed as Productive (*c*)	26,514	8,701	607	...	...	...	35,822	25,15,541	5,29,896	28,929	−1,342	30,73.024	*490*	30,72,534
	40,654	11,569	807	...	*147*	...	52,883	1,29,80,952	28,10,979	1,71,101	−1,342	1,59,69,790	*15.520*	1,59,54,270
Deduct—Outlay from Contributions (*d*)	...	...	...	...	...	...	...	*47,477*	*6,874*	...	...	*54 351*	...	*54,351*
„ Provincial shares under the Contract	*20,327*	*5,784*	*404*	...	*74*	...	*26,441*	*8,34,652*	*1.66.978*	*12,892*	*—670*	*10,13,852*	*929*	*10,12,923*
„ Famine Relief outlay brought on (*f*)	...	...	...		...	...	...	*6,18,313*	*74,665*	*4,762*	...	*6,97.740*	...	*6,97,740*
„ Provincial outlay on Gokak Canal	...	...	...		...	...	...	*7,73 513*	*1,10,411*	*15,325*	...	*8,99,279*	*689*	*8,98,590*
Total Deductions	*20,327*	*5,784*	*404*	...	*74*	...	*26,441*	*22,73,985*	*3,58,928*	*32,979*	*−670*	*26,65,222*	*1,618*	*26,63,604*
TOTAL	20,327	5,785	403	...	*73*	...	26,442	1,07,15,967	24,51,151	1,38,122	−672	1,33,04,568	*13,902*	1,32,90,666
Bengal.														
Calcutta and Eastern Canals	3,47,432	40,277	1,22,179	757	...	...	5,10,645	69,62,195	8 69,783	15,94,206	904	94,27,088	*1,11,636*	93,15,452
Madaripur Bheel route project	1,72,673	27,978	...	...	...	...	2,00,651	34,29,727	4,02,705	7,544	...	38,39,976	...	38,39,976
Uttarbagh lock	...	...	...	...	...	...	...	1,31,584	28,488	364	...	1,60,436	...	1,60,436
Hughly Bidyadhari Proposed Grandtrunk Canal	23	390	...	...	...	...	413	4,467	42,594	13		47,074	...	47,074
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	5,31,658	1,42,125	1,00,933	...	8,24,716	98	8,24,618
	5,20,128	68,645	1,22,179	757	...	...	7,11,709	1,11,09,631	14,85,695	17,03,060	904	1,42,99,290	*1,11,734*	1,41,87,556
Deduct—Provincial share under the Contract	*2,60,064*	*34,323*	*61,089*	*379*	...	...	*3,55,855*	*1,02,20,267*	*13,53,197*	*15 01,282*	*2,440*	*1,30.77,186*	*1,02,617*	*1,29,74,569*
TOTAL	2,60,064	34,322	61,090	378	...	...	3,55,854	8,89,364	1,32,498	2,01,778	−1,536	12,22,104	*9,117*	12,12,987
Rajputana.														
Tanks in Ajmere Sub-Collectorate	...	...	...	...	...	...	...	14,67,165	3,08,800	17,325	...	17,93,290	*990*	17,92,300
„ in Beawar „ „	...	...	...	...	...	...	...	8,19,684	2,32,574	13,475	...	10,65,733	*396*	10,65,337
„ in Todghur „ „	...	...	...	798	...	...	798	3,74,853	79,945	3,319	2,306	4,60,424	...	4,60,424
TOTAL	...	...	...	798	...	...	798	26,61,702	6,21,320	34,119	2,306	33,19,447	*1,386*	33,18,061
United Provinces.														
Rohilkhand Canals and Bundelkhand Irrigation Works (Imperial outlay) (*b*)	...	...	...	...	...	...	...	15,00,242	...	...	...	15,00,242	...	15,00.242
Add—Outlay on works classed as Productive (*g*)	...	...	...	...	...	...	...	6,87,635	...	...	...	6,87,635	...	6,87.635
TOTAL	...	...	...	...	...	...	...	21,87,877	...	...	...	21,87,877	...	21,87,877
Punjab.														
Shahpur Canals	...	...	...	...	...	...	...	1,75,060	30,260	613	...	2,05,933	...	2,05,933
Ghaggar Canals	...	...	...	...	...	...	...	2,94,617	62,797	7,923	...	3,65,337	...	3,65,337
Add—Outlay on Projects classed as Productive (*e*)	...	...	...	...	...	...	...	15,34,505	3,62,147	54,520	...	19,51,172	*63,696*	18,87,476
TOTAL	...	...	...	...	...	...	...	20,04,182	4,55,204	63,056	...	25,22,442	*63,696*	24,58,746
Carried over	4,35,029	98,489	62,968	−1,166	*318*		5,95,002	2,32,29,635	46,25,548	5,97,435	548	2,84,53,166	*92,607*	2,83,60,559

(*a*) Tidal Canal 7,55,316
Midnapur Canal 69,302
8,24,618

(*b*) Upper Swat River Canal ₹ 30,731
Lower „ „ 13,38,673
Kabul River „ 5,09,198
18,78,602

(*c*)

	During the year.	To end of the year.
Lower Panghra River Works	...	36,447
Kadva River Works	...	3,81,519
Mutha Canals and Matoba Tank	33,903	18,20,322
Pravara River Works—Lakh Canal	...	5,946
Krishna Canal	1,919	74,415
Hathmati and Kharicut Canal	...	7,50,058
Mirwah Relri	...	3,827
	35,822	30,72,534

(*d*) Fuleli Canal 10,060
Sukkur Canal 19,133
Khari Cut 25,158
54,351

(*e*) Upper Sutlej Inundation Canal (including the Lower Sohag and Para Canal) ₹ 7,89,907
Lower Chenab Canal 14,410
Sidhnai „ 18,306
Indus Inundation Canal 7,22,513
Upper Chenab 1,07,871
Upper Jhelum 66,948
Lower Bari Doab 1,67,521
18,87,476

(*f*) Wangroli Tank 57,214
Trawza Nagrama „ 1,26,641
Savali „ 49,451
Victoria „ 44,704
Pathri „ 3,95,230
Futelo „ 24,500
6,97,740

(*g*) Dun Canals 6,17.669
Bijnor Canal 69,966
6,87,635

(*h*) Rohilkhand Canals 14,25,363
Bundelkhand Irrigation Works 74,879
15,00,242

No. 63A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Fund during, and to end of, the Year 1916-17—*continued.*

	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Account.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital Account.*	Net Total.
IRRIGATION AND NAVIGATION —*continued.*														
Imperial—*continued.*														
Works for which Capital and Revenue Accounts are kept—*continued.*														
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial	4,35,029	98,489	62,968	—1,166	*318*	...	5,95,002	2,32,29,635	46,55,548	5,97,435	548	2,84,53,166	*92,607*	2,83,60,559
Burma.														
Outlay on Mon Canals classed as Productive	...	...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348
,, on Ye-u Canal ditto.	...	...	...	...	...	...	...	365	...	...	...	365	...	365
Total	...	...	...	...	...	...	...	21,937	11,509	267	...	33,713	...	33,713
Bihar and Orissa.														
Saran Project	...	...	...	...	...	...	...	4,91,979	1,69,450	25,952	...	6,87,381	*498*	6,86,883
Add—Outlay on Projects classed as Productive (*g*)	15,235	3,169	...	...	*34*	...	18,370	9,61,883	2,07,532	8,211	...	11,77,576	*191*	11,77,385
Ditto ditto Protective (*h*)	...	...	...	...	...	...	...	27,718	266	...	...	27,984	...	27,984
	15,235	3,169	...	...	*34*	...	18,370	14,81,580	3,77,248	34,163	...	18,92,941	*689*	18,92,252
Deduct—Provincial share under the Contract	7,618	*1,584*	...	...	*17*	...	*9,185*	*13,13,441*	*3,39,008*	*31,324*	...	*16,83,773*	*672*	*16,83,101*
Total	7,617	1,585	...	...	*17*	...	9,185	1,68,089	38,240	2,839	...	2,09,168	*17*	2,09,151
Add **Outlay on works now classed as Protective** (*f*)	...	...	...	...	...	...	...	9,70,933	4,68,020	1,08,700	...	15,47,653	*2,399*	15,45,254
Total Imperial	4,42,646	1,00,074	62,968	—1,166	*335*	...	6,04,187	2,43,90,594	51,43,317	7,09,241	548	3,02,43,700	*95,023*	3,01,48,677
Provincial.														
North-West Frontier Province.														
Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	4,43,006	15,974	4,505	...	4,63,485	...	4,63,485
Madras.														
Markapur tank supply channel	...	...	...	...	...	...	...	95,492	21,144	...	...	1,16,636	...	1,16,636
Yerur Tank Project	...	...	...	...	...	...	...	50,219	11,522	...	...	61,741	...	61,741
Atmakuru Tank Project	...	...	...	...	...	...	...	91,202	18,749	...	...	1,09,951	...	1,09,951
Vamula ditto	...	...	...	...	...	...	...	50,961	11,225	...	...	62,186	...	62,186
Jangameshwarapuram Tank	1,501	323	...	...	...	...	1,824	52,497	8,675	...	...	61,172	...	61,172
Hajipuram Tank	...	...	...	...	...	...		2,30,686	48,308	...	...	2,78,994	*220*	2,78,774
Ganjam Minor River System	1,925	414	...	...	...	...	2,339	2,14,343	43,680	139	...	2,58,162	...	2,58,162
Vedaranniyam Canal	...	...	...	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699
Yellanur Tank Project	—668	—14	2,782	...	...	...	2,100	1,79,341	34,185	6,994	...	2,20,520	...	2,20,520
Talapulla Venka Tank Project	...	...	...	...	...	...	...	54,348	11,204	731	...	66,283	...	66,283

Nagavaram Anicut and Supply Channel	148	32	...	...	...	...	180	88,757	17,964	...	...	1,06,721	...	1,06,721
Siddapur Tank	96,931	20,067	14,859	...	*80*	...	1,31,777	4,62,603	98,069	2,25,268	...	7,85,940	*88*	7,85,852
Panjampatti Reservoir	25,321	5,427	977	...	*132*	...	31,593	1,71,845	23,861	55,199	...	2,50,905	*328*	2,50,577
Kocheruvu Tank	462	97	...	...	...	...	559	95,521	18,632	1,008	...	1,15,161	*4*	1,15,157
Peddinayudu Tank	4	...	...	...	...	...	4	52,319	9,767	...	...	62,086	...	62,086
Chembrambakam Anicut System	...	...	...	...	...	...	...	5,03,890	1,27,253	8,204	...	6,39,347	*114*	6,39,233
Palar Anicut System	1,454	313	...	...	...	...	1,767	18,28,688	4,64,436	29,875	...	23,22,999	...	23,22,999
Chilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240
Kanyampaliem Anicut	17,503	3,747	...	...	...	...	21,250	23,396	5,014	...	...	28,410	...	28,410
Buckingham Canal	...	...	...	...	*2,063*	...	—2,063	67,50,547	16,02,099	1,80,762	...	85,42,408	*24,326*	85,18,082
Anamasamudram—Berapern Tank Project	...	...	...	...	...	...	...	58,421	13,266	...	...	71,687	...	71,687
Madras Water-supply and Irrigation Extension Project	2,672	575	...	...	...	...	3,247	13,23,531	2,17,540	6,648	...	15,47,719	*1,167*	15,46,552
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	*107*	1,43,100
Pelandorai Anicut System	23	5	...	...	...	...	28	4,95,335	1,10,560	5,938	...	6,11,833	*798*	6,11,035
Arkenkota Channel	...	...	...	...	...	...	...	1,14,505	26,262	...	...	1,40,767	...	1,40,767
Sagileru Project	...	...	...	...	...	...	...	3,54,321	80,339	12,449	...	4,47,109	*1*	4,47,108
Dondapad Tank Project	...	...	...	...	...	...	...	1,05,848	18,945	...	...	1,24,793	*7*	1,24,786
Cumbum Tank System	...	...	...	...	...	...	...	68,701	15,284	...	...	83,985	...	83,985
Vriddhchalam ditto	...	...	...	...	...	...	...	68,616	15,550	...	...	84,166	...	84,166
Mehanattur ditto	...	...	...	...	...	...	...	57,530	13,231	...	...	70,761	...	70,761
Valluru ditto	...	...	...	...	...	...	...	51,697	11,891	...	...	63,588	...	63,588
Maradur ditto	...	...	...	...	...	...	...	41,500	9,017	...	...	50,517	...	50,517
Thadapalle Channel	...	...	...	...	...	...	...	1,35,220	29,519	...	...	1,64,739	...	1,64,739
Kalingaroyen Channel	...	...	...	...	...	...	...	1,43,789	32,026	...	...	1,75,815	...	1,75,815
Nandyar Channel	996	218	...	...	...	...	1,209	50,167	11,474	...	...	61,641	...	61,641
Munyeru Project	...	...	...	...	...	...	...	4,63,179	1,03,806	3,713	...	5,70,698	*1,732*	5,68,966
Ponnalur Tank Project	...	...	...	...	...	...	...	1,39,349	27,013	...	...	1,66,362	...	1,66,362
Add—Outlay on Projects classed as Productive (*b*)	11,282	874	...	...	...	...	12,156	31,97,898	6,58,616	14,637	...	38,71,151	...	38,71,151
	1,59,554	32,073	18,618	...	*2,275*	...	2,07,970	1,81,10,272	40,38,363	5,54,464	...	2,27,03,099	*28,892*	2,26,74,207
Deduct—Outlay charged to Protective (*c*)	...	...	...	...	...	...	...	*6,59,680*	*10,670*	*760*	...	*6,71,110*	...	*6,71,110*
" " " " 33 Famine Relief (*d*)	...	...	...	...	...	...	...	*5,044*	...	...	...	*5,044*	...	*5,044*
TOTAL	1,59,554	32,073	18,618	...	*2,275*	...	2,07,970	1,74,45,548	40,27,693	5,53,704	...	2,20,26,945	*28,892*	2,19,98,053
Bombay.														
Provincial share under the Contract	20,327	5,784	404	...	*74*	...	26,441	8,34,652	1,66,978	12,892	—670	10,13,852	*929*	10,12,923
Gokak Canal, 1st Section and Storage Work	...	...	...	...	...	...	...	7,73,543	1,10,411	15,325	...	8,99,279	*689*	8,98,590
TOTAL	20,327	5,784	404	...	*74*	...	26,441	16,08,195	2,77,389	28,217	—670	19,13,131	*1,618*	19,11,513
Bengal.														
Provincial share under the Settlement	2,60,064	34,323	61,089	379	...	...	3,55,855	1,02,20,267	13,53,197	15,01,282	2,440	1,30,77,186	*1,02,617*	1,29,74,569
Carried over { Provincial	4,39,945	72,180	80,111	379	*2,349*	...	5,90,266	2,97,22,016	56,74,253	20,87,708	1,770	3,74,85,747	*1,33,127*	3,73,52,620
Total Imperial	4,42,646	1,00,074	62,968	—1,166	*335*	...	6,04,187	2,43,90,594	51,43,317	7,09,241	548	3,02,43,700	*95,023*	3,01,48,677

(*a*) Kabul River Canal while under the administration of the Punjab.

(*b*) Kurnool-Cudapah Canal

	During the year.	To end of the year.
Barur Tank Project	12,156	9,77,437
Poiney Anicut	...	17,199
Shatiatope Do.	...	2,30,767
Chyeru Do.	...	4,07,014
Lower Coleroon Do.	...	3,98,916
Tirukkoylur Do.	...	14,89,605
Divi Pumping Project	...	3,33,259
	...	16,954
	12,156	38,71,151

(*c*) Buckingham Canal ... 6,66,110 } *vide* Account No.
Siddapur Tank ... 5,000 } 48A., page 130
6,71,110

(*d*) Talapula Vanka Tank Project.

(*e*) For details, *vide* Account No. 48B, page 132.

(*g*) Orissa Project

	During the year.	To end of the year.
Sone Project	9,943	9,23,958
	8,427	2,53,427
	18,370	11,77,385

(*h*)

	To end of the year. Imperial	Provincial.
Dhaka Canal	8,261	7,399
Tribeni do.	19,723	... 19,723
	27,984	862 27,122

No. 63A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1916-17—*continued.*

IRRIGATION AND NAVIGATION
—continued.

Works for which Capital and Revenue Accounts are kept
—continued.

	Expenditure during the year,							Total Expenditure to end of the year.						
					Deduct—									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Accounts.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	Less Receipts on Capital Account.	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial	4,42,646	1,00,074	62,968	—1,166	*335*	...	6,04,187	2,43,90,594	51,43,317	7,09,241	548	3,02,43,700	*95,023*	3,01,48,677
	4,39,945	72,180	80,111	379	*2,349*	...	5,90,266	2,97,22,016	56,74,253	20,87,708	1,770	3,74,85,747	*1,33,127*	3,73,52,620
Provincial—*continued.*														
United Provinces of Agra and Oudh.														
Kalyanpur Tank and Canals	...	...	...	...	...	...	...	58,891	13,300	884	...	73,075	...	73,075
Kotra Khumba Tank	...	...	...	...	...	...	...	51,620	10,858	562	...	63,040	...	63,040
Khaptia Tank	2,385	512	36	...	...	...	2,933	98,477	18,769	1,010	...	1,18,256	...	1,18,256
Rohilkhand Canals	28,006	6,021	420	—6,501	*249*	...	27,697	21,77,783	5,82,631	45,357	32,694	28,38,465	*15,768*	28,22,697
Jhansi and Hamirpur Lakes	2,089	448	31	...	...	...	2,568	80,439	3,242	108	...	83,789	*885*	82,904
Manikpur Tank	10,029	218	15	...	...	...	10,262	51,643	8,743	478	...	60,864	...	60,864
Sukhra Canal	...	...	...	...	...	...	...	1,58,661	40,063	5,355	...	2,04,079	...	2,04,079
Seori Lakes	...	...	...	...	...	...	...	1,12,419	24,590	1,738	...	1,38,747	...	1,38,747
Deduct—Imperial outlay on above works	...	...	...	...	...	...	...	*15,00,242*	...	...	...	*15,00,242*	...	*15,00,242*
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	4,70 390	1,89,922	9,264	...	6,69,576	*1,253*	6,68,323
Total	42,509	7,199	502	—6,501	*249*	...	43,460	17,60,081	8,92,118	64,756	32,694	27,49,649	*17,906*	(*j*)27,31,743
Burma.														
Outlay on Shwebo Canal, classed as Productive	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Ditto Mon Canal ditto	...	...	...	...	...	...	...	2,188	406	26	...	2,620	...	2,620
Ditto Ye-u Canal ditto	...	...	...	...	...	...	...	15,054	38,294	2,044	...	55,392	...	55,392
Ditto Twante Canal ditto	...	...	...	...	...	...	...	2,37,685	54,668	3,565	...	2,95,918	...	2,95,918
Total	...	...	...	...	...	...	...	2,57,187	93,889	5,668	...	3,56,744	...	3,56,744
Bihar and Orissa.														
Provincial share under the Contract	7,618	1,584	...	...	*17*	...	9,185	13,13,441	3,39,008	31,324	...	16,83,773	*672*	16,83,101
Central Provinces and Berar.														
Kmachua	12,290	2,643	184	...	*5*	...	15,112	43,822	9,422	657	...	53,901	*240*	53,661
Aima Tar	24,315	4,862	339	...	...	...	29,516	86,550	17,661	1,058	...	1,05,269	...	1,05,269
Musanda	8,844	1,901	133	...	...	...	10,878	95,491	19,565	1,963	...	1,17,019	...	(*g*)1,17,019
Niwar TarAmehta Tank	10,344	2,224	155	...	*75*	...	12,648	2,75,401	56,374	4,201	...	3,35,976	*75*	(*i*)3,35,901
Dhangour	3,241	697	48	...	*5*	...	3,981	38,759	8,245	575	...	47,579	*41*	47,538
Hardua Murar	3,912	841	59	...	...	...	4,812	67,358	14,309	1,655	...	83,322	...	83,322

Gurha Banda	4,877	1,014	71	...	*21*	...	5,941	1,09,082	22,579	2,328	...	1,33,989	*183*	1,33,806
Boorina Nalla	79,603	17,115	1,367	...	*325*	...	97,762	1,71,185	36,222	41,544	...	2,48,951	*414*	2,48,537
Khitolee Tank and its extensions	1,476	34	2	...	...	...	1,512	1,49,149	16,247	1,785	...	1,67,181	...	1,67,181
Pathrita	12,322	1,351	94	...	...	...	13,767	81,914	16,312	1,212	...	99,438	...	99,438
Narainpura	1,716	369	26	...	*32*	...	2,079	47,892	9,950	694	...	58,536	*91*	58,445
Majhgawan Hansraj	...	...	...	...	...	..	...	1,03,433	21,606	1,470	...	1,26,509	...	1,26,509
Tilinkheri Tank	...	...	...	...	...	...	...	24,969	...	...	...	24,969	...	24,969
Dookria Tar—Chapa Nalla Tank	1,367	294	20	...	...	...	1,681	56,548	11,905	811	...	69,264	...	69,264
Garmosi Tank	2,568	90	...	...	...	...	2,658	40,908	3,755	222	...	44,885	...	44,885
Dharwara	9,861	1,922	134	...	*35*	...	11,882	1,23,759	24,359	2,266	...	1,50,284	*35*	1,50,249
Kishgee Tank and its extensions	13,974	3,446	209	...	...	...	17,629	1,08,072	14 881	1,084	...	1,24,037	...	1,24,037
Jamnera	5,937	1,277	89	...	*73*	...	7,230	45,583	8,427	646	...	54,656	*208*	54,448
Add—Outlay on Projects now classed as Protective (*b*)	...	...	...	...	...	...	...	...	196	...	...	196	...	196
TOTAL	1,96,647	40,080	2,930	...	*569*	...	2,39,088	16,69,875	3,11,915	64,171	...	20,45,961	*1,287*	20,44,674
Total Provincial	6,86,719	1,21,043	83,543	—6,122	*3,184*	...	8,81,999	3,47,22,600	73,11,183	22,53,627	34,464	4,43,21,874	*1,52,992*	4,41,68,882
Total Irrigation and Navigation	11,29,365	2,21,117	1,46,511	—7,288	*3,519*	...	14,86,186	5,91,13,194	1,24,54,500	29,62,863	35,012	7,45,65,574	*2,48,015*	7,43,17,559
AGRICULTURAL.														
Provincial.														
United Provinces.														
Outlay on Work classed as Protective (*d*)	...	...	...				...	2,52,588	55,235	7,452	...	3,15,275	...	3,15,275
Bara Muafi Tank	14,498	2,359	165	...	...	...	17,022	43.285	8,549	531	...	52,365	...	(*f*) 52,365
Tanks in Banda District	9,080	1,937	135	...	...	...	11,152	48,944	10,507	519	...	59,970	...	(*e*) 59,970
Magarpur Tank	10,693	2,290	160	...	...	...	13,143	25,484	5,469	382	...	31.335	...	31,335
TOTAL	34,271	6,586	460	...	...	...	41,317	3,70,301	79,760	8,884	...	4,58,945	...	4,58,945
Burma.														
Thongwa Island Embankment	...	...	...	...	...	...	...	1.83,984	37,961	649	...	2,22,594	...	2,22,594
Irrawaddy Embankments	26,133	5,615	426	...	...	...	32,174	31,30,258	6,05,949	31,205	..	37,67,412	*4,191*	(*h*)37,63,221
Yenwe stream	76,065	16 273	1,135	...	...	...	93,473	76,065	16,273	1,135	...	93,473	...	93,473
TOTAL	1,02,198	21,888	1,561	...	...	...	1,25,647	33,90,307	6,60,183	32,989	...	40,83,479	*4,191*	40,79,288
Total Agricultural	1,36,469	28,474	2,021	...	...	...	1,66,964	37,60,608	7,39,943	41,873	...	45,42,424	*4,191*	45,38,233
GRAND TOTAL	12,65,834	2,49,591	1,48,532	—7,288	*3,519*	...	16,53,150	6,28,73,802	1,31,94,443	30,04,741	35,012	7,91,07,998	*2,52,206*	7,88,55,792
Grand Total converted into £ at R15=£1							£ 110,210							£ 5,257,053

(*a*) (Fatehpur Branch) Lower Ganges Canal 52,057; Agra Canal 30,444; Dun Canals 4,05,433; Bijnor Canal 1,78,510; Gorai Canal 1,879; 6,68,323

(*b*) Jumania Tank 145; Kattanjheri Tank 51; 196

(*c*) Includes Rs. 6,168 formerly accounted for under Works for which only Revenue accounts are kept now brought on.

(*d*) Pahuj and Garhaman Canals (*vide* Account No. 48-B., page 132).

(*f*) Includes Rs. 86,878 formerly accounted for under Works for which only Revenue Accounts are kept now brought on.

(*g*) Includes Rs. 75,753 formerly accounted for under Works for which only Revenue accounts are kept (74,005) and under Works for which neither Capital nor Revenue accounts are kept (1,748) now brought on.

(*h*) Includes Rs. 27,818 formerly accounted for under Works for which only Revenue accounts are kept now brought on.

(*j*) Rs. 35,343 transferred from the group "Irrigation and Navigation" to the group "Agriculture."

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1916-1917.

IRRIGATION AND NAVIGATION. Imperial. Works for which Capital and Revenue Accounts are kept.	Expenditure during the year.							Total Expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan.														
Shebo Canal	...	3,143	6,755	...	...	...	14,898	13,048	1,78,515	1,27,658	3,332	989	...	3,23,542
Khushdil Khan Reservoir	...	8,168	8,763	215	...	...	17,146	4,609	2,24,793	1,24,513	4,586	549	...	3,58,850
Nar Nala	...	12,918	2,741	...	...	...	15,659	1,893	37,539	21,425	154	78	...	61,089
Nari Weir	...	3,178	822	152	...	...	4,152	...	8,853	4,992	306	9	...	14,160
TOTAL	...	32,407	19,081	367	...	...	51,855	19,550	4,49,700	2,78,588	8,378	1,425	...	7,57,641
N.-W. Frontier.														
Kabul River Canal—outlay to 31st March 1907	...	...	...	...	...	...	...	31,791	1,20,012	1,19,567	1,976	2,361	...	2,75,707
Bombay.														
Sukkur Canal	575	43,909	9,406	130	...	...	54,020	1,49,549	15,24,234	4,53,557	19,684	119	...	21,47,143
Ghar Canal	7,577	1,42,318	30,098	397	...	...	1,80,390	3,90,111	41,23,943	12,21,046	12,493	184	...	57,47,777
Suttah Canal	—1,994	7,042	2,280	161	...	...	7,489	—22,443	1,26,518	9,996	—136	...	...	1,13,935
Alibhar Kacheri Canal	...	—2,552	105	51	...	...	—2,336	5,561	36,559	20,769	735	19	...	63,643
Marak Great Canal	145	11,275	8,045	380	...	...	19,845	43,515	4,54,993	1,89,756	3,379	40	...	6,91,683
Sarfrazwah Canal	674	6,706	3,884	176	...	...	11,440	40,428	3,28,795	1,17,460	1,687	4	...	4,88,374
Fuleli Canal	48,288	88,062	49,552	2,175	...	—216	1,87,861	3,18,361	51,12,494	15,22,963	37,590	3,714	—216	69,94,906
Hasanali Canal	874	13,011	4,458	166	...	...	18,509	21,756	1,61,118	60,652	1,362	...	...	2,45,388
Khári Cut	...	...	...	...	...	...	...	11,249	1,16,746	56,164	1,893	151	...	1,86,203
Wangroli Tank	1,374	3,866	2,104	79	...	...	7,423	6,310	51,559	22,613	1,180	98	...	81,760
Tranza-Nagrama Tank	628	1,306	777	29	5	...	2,745	2,928	19,266	9,628	484	199	...	32,505
Savli Tank	1,076	4,290	2,143	80	...	...	7,589	3,574	50,652	18,438	1,051	48	...	73,763
Hartála Tank	631	147	310	11	...	...	1,099	654	6,584	6,694	28	2,957	...	16,917
Mhasva Tank	594	939	728	23	...	...	2,284	9,012	23,077	24,936	1,087	212	...	58,324
Jamda Canal	5,133	3,433	4,167	120	6	...	12,859	24,433	2,58,510	2,19,100	5,368	1,071	...	5,08,482
Parsul Tank	1,722	574	2,016	33	...	...	4,345	2,469	9,606	19,093	878	177	...	32,223
Pravar River Works—Left Bank Canal	...	4,433	1,905	58	...	...	6,396	4,816	1,53,447	1,60,666	2,860	1,042	...	3,22,831
Bhatodi Tank	754	1,576	773	35	...	...	3,138	2,776	95,865	78,291	1,487	1,239	...	1,79,648
Matoba Tank	...	...	...	...	...	...	...	...	36,283	28,062	1,338	503	...	66,186
Kasurdi Tank	...	362	203	6	...	...	571	111	19,029	10,979	1,689	...	...	31,808
Dharma Canal	...	—108	1,424	18	...	...	1,334	...	828	5,277	44	...	...	6,149
Shirsuphal Tank	...	1,326	910	20	...	...	2,256	750	43,951	36,813	2,023	16	...	83,553
Bhadalvadi Tank	...	1,349	934	19	...	...	2,302	801	38,847	32,305	1,837	46	...	73,836
Koregaon Tank	7	435	277	8	...	...	727	2,379	17,128	15,185	483	18	...	35,193
Ashti Tank	941	2,290	1,377	49	24	...	4,681	45,062	1,04,390	81,619	2,866	997	...	2,34,934
Pathri Tank	30	1,010	587	14	...	...	1,641	1,181	10,947	5,946	867	...	—46	18,895
Rewari Canal	...	949	493	14	...	...	1,456	1,627	55,742	38,264	1,756	19	...	97,408
Upper Mán River Works	...	1,815	884	27	...	...	2,726	20,525	87,841	51,370	3,084	167	...	1,62,987
Yerla River Irrigation Works	...	4,281	1,914	64	...	...	6,259	48,334	1,72,956	1,00,797	3,790	57	...	3,25,934
Chickli Canal	...	430	188	6	14	...	638	1,521	32,436	20,855	464	158	...	55,434
Sahiat Tank	1,618	3,316	1,993	75	...	...	7,002	7,028	51,662	19,432	1,192	1	...	79,315
Maini Tank	...	1,705	941	26	22	...	2,694	16,934	76,857	46,441	2,270	82	...	1,42,584
Muchkundi Tank	...	99	38	1	...	...	138	897	8,428	3,401	104	...	...	12,830

Futelas Tank	...	1,216	488	18	...	....	1,722	...	1,216	488	18	...	...	1,722
Gadikeri Tank	...	106	22	2	...	...	130	...	8,010	1,796	31	2,021	...	11,358
Gokak Canal, 1st section and Storage Works	31	5,585	3,660	84	...	...	9,360	6,113	1,19,447	99,414	9,510	2,251	...	2,36,735
Dambal Tank	...	374	688	5	...	...	1,067	634	14,114	13,952	9	126	...	28,835
Medleri Tank	...	242	522	4	...	...	768	141	15,458	12,997	8	299	...	28,903
Madag Tank	...	611	1,032	9	...	...	1,652	1,537	50,139	35,320	559	...	...	87,555
Asundi Tank	...	312	628	5	...	...	945	219	25,038	21,192	509	...	...	46,958
Mavinkop Tank	...	775	1,017	12	...	...	1,804	1,598	4,249	4,453	14	...	...	10,314
	70,678	3,58,815	1,43,031	4,590	71	—216	5,76,969	11,72,451	1,36,48,952	48,98,180	1,28,075	18,035	—262	1,98,65,431
Deduct—Provincial share under the Contract	*35,339*	*1,79,408*	*71,515*	*2,295*	*36*	*—108*	*2,88,485*	*2,30,370*	*18,57,557*	*7,74,199*	*24,067*	*3,267*	*—131*	*28,89,329*
„ „ outlay on Gokak Canal	...	...	...	...	...	...	...	*517*	*47,674*	*39,546*	*4,484*	*297*	...	*92,518*
„ Outlay on Gokak Canal charged to Major Works	...	...	...	...	...	...	...	*395*	*10,533*	*7,593*	*369*	*77*	...	*18,967*
„ —Outlay from Contributions	...	...	...	...	...	...	...	*8,450*	*2,480*	...	...	...	...	(a) *10,930*
TOTAL	35,339	1,79,407	71,516	2,295	35	—108	2,88,484	9,32,719	1,17,30,708	40,76,842	99,155	14,394	—131	1,68,53,687
Bengal.														
Calcutta and Eastern Canals	234	2,24,803	90,743	—58,805	149	...	2,57,124	24,55,241	80,66,900	45,52,493	11,11,581	7,294	...	1,61,93,509
Madaripur Bheel route project	365	62,361	5,573	434	...	...	68,733	32,099	7,28,446	71,022	7,875	3,289	...	8,42,731
Utterbhag Lock	...	...	...	...	...	..	...	...	28	7	...	...		35
	599	2,87,164	96,316	—58,371	149	...	3,25,857	24,87,340	87,95,374	46,23,522	11,19,456	10,583	...	1,70,36,275
Deduct—Provincial share under the Contract	*299*	*1,43,582*	*48,158*	*—29,186*	*75*	...	*1,62,928*	*24,83,042*	*77,73,392*	*42,64,625*	*9,77,444*	*9,991*	...	*1,55,08,494*
TOTAL	300	1,43,582	48,158	—29,185	74	...	1,62,929	4,298	10,21,982	3,58,897	1,42,012	592	...	15,27,781
Rajputana.														
Tanks in Ajmere Sub-Collectorate	4,648	14,366	7,290	285	...	...	26,589	58,597	6,88,163	3,57,263	12,144	106	...	11,16,273
„ in Beawar „ „	4,385	8,039	4,514	187	...	...	17,125	45,172	5,65,953	3,24,093	9,823	354	...	9,45,395
„ in Todghur „ „	653	8,323	3,409	134	...	...	12,519	53,241	2,42,674	1,45,127	4,203	...	...	4,45,245
TOTAL	9,686	30,728	15,213	606	...	...	56,233	1,57,010	14,96,790	8,26,483	26,170	460	...	25,06,913
Punjab.														
Shahpur Inundation Canals	...	18,939	24,768	...	...	...	43,707	96,861	7,55,568	5,70,163	5,121	1,233	...	14,28,946
Ghaggar Canal	1,999	6,836	19,017	—34	...	...	27,818	23,204	1,73,707	3,52,136	2,782	2,432	...	5,54,261
TOTAL	1,999	25,775	43,785	—34	...	...	71,525	1,20,065	9,29,275	9,22,299	7,903	3,665	...	19,83,207
Bihar and Orissa.														
Saran Project	...	352	155	...	...	...	507	...	3,20,453	1,15,336	—5,101	5,264	...	4,35,952
Deduct—Provincial share under the Contract	...	*176*	*77*	...	...	...	*253*	...	*3,15,958*	*1,13,110*	*—5,134*	*5,264*	..	*4,29,198*
TOTAL	...	176	78	...	...	...	254	...	4,495	2,226	33	...	...	6,754
Total Imperial	47,324	4,12,075	1,97,831	—25,951	109	—108	6,31,280	12,65,433	1,57,52,962	65,84,902	2,85,627	22,897	—131	2,39,11,690
Carried forward . Imperial	47,324	4,12,075	1,97,831	—25,951	109	—108	6,31,280	12,65,433	1,57,52,962	65,84,902	2,85,627	22,897	—131	2,39,11,690

(a) Fuleli Canal . . R8,310
Jamda „ . . „ 2,620
10,930

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1916-1917—*concluded.*

IRRIGATION AND NAVIGATION—*concld.* Works for which Capital and Revenue Accounts are kept—*contd.*	Expenditure during the year.							Total Expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward : Imperial	47,324	4,12,075	1,97,831	—25,951	109	—108	6,31,280	12,65,433	1,57,52,962	65,84,902	2,85,627	22,897	—131	2,39,11,690
Provincial.														
N.-W. Frontier.														
Kabul River Canal—Outlay to 31st March 1906-07	...	...	...	...	...	...	...	42,600	86,633	1,37,030	1,416	...	...	2,67,679
Madras.														
Chembrambaukam Tank	—1,473	9,601	1,710	—109	...	...	9,729	—67,727	1,58,472	35,427	—3,562	45	...	1,22,655
Palar Anicut System	8,339	32,476	9,018	23	50	...	49,906	5,80,660	16,79,794	5,75,876	12,028	10,349	...	28,58,707
Pelandorai Anicut System	1,287	16,075	3,787	—2	...	...	21,147	67,643	5,71,293	1,46,626	4,130	24	...	7,89,716
Buckingham Canal	764	92,144	26,028	953	216	...	1,20,105	1,08,817	37,53,802	11,74,166	1,20,604	20,045	...	51,77,434
Madras Water Supply and Irrigation Project	—2,403	9,379	4,283	—6	...	...	11,253	—1,27,724	5,73,118	1,75,444	5,961	87	...	6,26,886
Chilka Lake Canal	...	166	38	...	...	...	204	50	20,488	4,656	5	...	...	25,199
Vedaranniyam Canal	340	5,799	—130	203	...	...	6,212	3,495	1,51,938	36,785	7,186	40	...	1,99,444
Atmakuru Tank Project	...	523	113	...	...	...	636	902	3,246	855	...	...	...	5,003
Vriddhachalam System	219	5,511	1,201	...	...	...	6,931	33,897	1,84,038	49,261	198	...	...	2,67,394
Mehamattur do.	97	2,494	524	—10	2	...	3,107	25,714	1,40,537	37,972	—66	2	...	2,04,169
Cumbum Tank	14	192	45	—12	...	...	239	12,962	48,752	13,875	441	...	...	76,030
Valluru Anicut	—226	—590	—189	—19	...	...	—1,024	2,546	20,096	5,189	—125	7	...	27,713
Maradur Anicut System	—88	7,474	1,671	—71	...	...	8,986	30,649	3,85,275	92,717	—1,208	250	...	5,07,683
Thadapalle Channel	—2,768	10,099	1,707	27	...	...	9,075	31,417	3,86,872	93,902	350	17	...	5,12,558
Arkenkota do.	—416	4,951	1,044	—13	28	...	5,594	16,471	2,55,478	62,078	—64	28	...	3,33,991
Kallingaroyen Channel	—3,992	8,189	1,044	—58	6	...	5,189	5,845	5,64,450	1,31,073	389	237	...	7,01,994
Dondapad Tank	...	100	21	...	...	...	121	84	7,840	1,895	...	...	...	9,819
Sagileru Project	—500	1,168	88	—33	...	...	723	7,076	48,308	11,859	149	...	...	67,392
Munyeru Project	3	5,791	1,301	—4	...	...	7,091	6,058	1,09,954	26,223	1,244	51	...	1,43,530
Nundiyar Channel Extension	—2,836	2,626	—11	62	...	...	—159	3,110	46,771	10,841	483	...	...	61,205
Ganjam Minor River System	2,475	17,614	4,278	—70	...	...	24,297	1,15,176	4,94,860	1,35,030	—78	5	...	7,44,993
Ganjam-Gopalpur Canal	...	159	41	...	...	...	200	555	3,540	837	...	...	...	4,932
Jangamaheswaram Project	226	101	177	—20	...	...	484	416	2,370	698	—20	...	...	3,464
Markapur Tank Project	—29	1,178	249	—4	...	...	1,394	1,056	7,901	1,922	—4	...	...	10,875
Yamula Project	...	...	...	...	...	...	...	454	...	34	...	...	...	488
Hajipuram Tank Project	...	83	60	...	...	...	143	130	83	289	...	...	...	502
Peddanaidu Tank	30	301	71	...	...	...	402	304	877	785	...	20	...	1,986
Ponnalur Tank Project	...	5,427	1,167	...	...	...	6,594	...	47,080	10,140	...	...	...	57,220
Yerur Tank	...	—1	...	...	...	...	—1	...	2,640	567	...	...	...	3,207
Anamasamudram Berapera Tank	...	...	...	...	...	...	...	...	2,871	617	...	...	...	3,488
Deduct—Incorporated Local outlay (*a*)	...	...	...	...	...	...	...	*13,412*	*3,369*	...	...	...	...	*16,781*
	—937	2,39,030	59,336	847	302	...	2,98,578	8,46,634	96,69,375	28,37,639	1,48,041	31,207	...	1,35,32,896
Add—(Provincial) Outlay on Canals now classed as Productive (*b*)	...	...	...	...	...	...	...	5,92,573	27,61,264	7,68,488	1,702	61	...	41,24,088
Bombay. Total	—937	2,39,030	59,336	847	302	...	2,98,578	14,39,207	1,24,30,639	36,06,127	1,49,743	31,268	...	1,76,56,984
Provincial share under the Contract	35,339	1,79,408	71,515	2,295	36	—108	2,88,485	2,30,370	18,57,557	7,74,199	24,067	3,267	—131	28,89,329
Gokak Canal, 1st section and Storage Works	...	...	...	...	...	...	...	517	47,674	39,546	4,484	297	...	92,518
Total	35,339	1,79,408	71,515	2,295	36	—108	2,88,485	2,30,887	19,05,231	8,13,745	28,551	3,564	—131	29,81,847

Bengal.														
Provincial share under the Contract	299	1,43,582	48,158	—29,186	75	...	1,62,928	24,83,042	77,73,392	42,64,625	9,77,444	9,991	...	1,55,08,494
United Provinces of Agra and Oudh.														
Sukhra Canals	...	2,847	1,095	3	...	...	3,945	...	6,100	2,377	3	...	...	8,480
Kotra Khamba Tank	...	137	29	2	...	...	168	...	398	85	6	...	...	489
Kalyanpur Tank and Canals	...	522	132	8	...	...	662	...	2,677	462	41	...	...	3,180
Seori Lakes	...	759	217	11	...	...	987	...	6,570	1,303	92	...	...	7,965
Dun Canals	...	...	...	...	...	...	...	1,81,695	8,45,924	8,67,676	17,461	3,060	...	19,15,816
Rohilkhand Canals	3,289	41,711	(*c*)65,496	1,824	387	...	1,12,707	5,66,775	14,58,918	28,77,055	73,146	8,126	...	49,84,020
Bijnor Canals	...	...	...	...	...	...	...	66,805	1,12,392	2,12,761	3,333	5,700	...	4,00,991
Bundelkhand Irrigation Works — Jhansi Lakes	...	3,223	758	50	...	...	4,031	23,311	95,933	83,702	2,624	464	...	2,06,034
Bundelkhand Irrigation Works — Hamirpur Lakes	697	3,683	1,035	65	20	...	5,500	36,386	1,01,227	86,676	1,837	385	...	2,26,511
Manikpur Tank	...	...	3	...	...	...	3	...	...	14	...	27	...	41
TOTAL	3,986	52,882	68,765	1,963	407	...	1,28,003	8,74,972	26,30,139	41,32,111	98,543	17,762	...	77,53,527
Bihar and Orissa.														
Provincial share under the Contract	...	176	77	...	...	...	253	...	3,15,958	1,13,110	—5,134	5,264	...	4,29,198
Central Provinces.														
Kirna Tar	...	373	302	6	...	...	681	...	1,242	1,205	57	...	...	(*d*)2,504
Khitoli Tank and its extensions	...	10,100	2,282	151	...	...	12,533	...	16,520	3,809	198	150	...	(*d*)20,677
Gurhabanda	...	...	3	...	...	...	3	...	...	3	...	...	...	3
Mussanda	...	...	36	...	...	...	36	...	521	172	8	...	...	701
Dookria Tar—Chappa Nalla	...	452	106	7	...	...	565	...	4,043	1,163	52	...	...	(*d*)5,258
Hardua Murar	...	...	103	...	...	...	103	...	287	165	4	...	...	456
Dharwara	...	...	1	...	...	...	1	...	...	126	...	...	...	126
Dhangour	...	...	5	...	...	...	5	...	...	6	...	...	...	6
Garmosi Tank	...	195	228	3	...	...	426	...	596	799	11	...	...	1,406
Majhgawan Hansraj	...	1,717	452	26	...	...	2,195	...	3,319	954	50	...	...	4,323
Niwar Tar Ahmeta Tank	...	1,808	579	27	...	...	2,414	...	7,747	2,622	111	...	...	(*d*)10,480
Narainpura	...	446	96	7	...	...	549	...	446	96	7	...	...	549
Khisgu and its extensions	...	215	68	3	...	...	286	...	3,728	1,215	78	...	...	(*d*)5,021
TOTAL	...	15,306	4,261	230	...	...	19,797	...	38,419	12,335	576	150	...	(*d*) 51,510
Total Provincial	38,687	6,30,384	2,52,112	—23,851	820	—108	8,93,044	50,70,708	2,51,80,441	1,30,79,083	12 51,139	67,999	—131	4,46,49,239
TOTAL IRRIGATION AND NAVIGATION	86,011	10,42,459	4,49,943	—49,802	929	—216	15,29,324	63,36,141	4,09,33,403	1,96,63,985	15,36,766	90,896	—262	6,85,60,929
AGRICULTURAL.														
Provincial.														
Burma.														
Irrawaddy Embankment	5,132	90,894	19,652	10,178	...	...	1,25,856	13,06,371	39,87,564	11,45,376	1,78,426	4	...	66,17,741
Thongwa Island Embankment	666	20,519	4,335	2,244	...	...	27,764	30,255	2,66,302	63,912	9,640	...	...	3,70,109
TOTAL	5,798	1,11,413	23,987	12,422	...	...	1,53,620	13,36,626	42,53,866	12,09,288	1,88,066	4	...	69,87,850
GRAND TOTAL	91,809	11,53,872	4,73,930	—37,380	929	—216	16,82,944	76,72,767	4,51,87,269	2,08,73,273	17,24,832	90,900	—262	7,55,48,779
Grand Total converted into £ at R15 £1							**£ 112,196**							**£5,036,585**

(*a*) Kalingaroyen Channel . 5,138
Thadapalle „ . 11,378
Arkenkota „ 265
16,781

(*b*) *Vide* Account No. 60A, page 159.
(*c*) Includes Rs. 27 outlay by Civil Officers.

(*d*) Includes Rs. 25,355 representing Revenue charges of the undermentioned Canals formerly classed under Works for which only Revenue accounts are kept now transferred to Works for which Capital and Revenue accounts are kept.

Dookria Tank	2.587
Niwar Tar	8,066
Khitoli Tank	8,144
Khisgu	4,735
Kirna	1,823
	25,355

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-1917.

Section K.—Other Public Works.

Revenue, £309,373—Expenditure, £4,618,535.

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Construction of Railways, etc.	64	Expenditure on Railways	194	...	...	2,204
Civil Works	65	Receipts	195	...	309,373	...
	65A	Details of Provincial Fund Receipts included in Account No. 65	197	270,027	...	...
	66	Expenditure	199	...	...	4,616,331
	66A	Ditto by Civil Department Imperial Funds	200	49,335	...	...
	66B	Details of Provincial Fund Expenditure included in Account No. 66	201	3,870,370	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	66C	New Buildings	203	196,265	...	...
	D	Repairs to Buildings	203	140,119	...	...
	E	New Roads	204	40,813	...	...
	F	Repairs to Roads	204	136,338	...	...
	G	Miscellaneous—New Works	205	7,372	...	...
	H	Miscellaneous—Repairs	205	12,678	...	...
		Provincial Expenditure—				
	I	New Buildings	207	1,006,869	...	...
	J	Repairs to Buildings	207	375,191	...	...
	K	New Roads	208	316,055	...	...
	L	Repairs to Roads	208	778,271	...	...
	M	Miscellaneous—New Works	209	67,628	...	...
	N	Miscellaneous—Repairs	209	42,148	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	O	New Buildings	210	1,407	...	...
	P	Repairs to Buildings	210	2,982	...	...
	Q	New Roads	211	377	...	...
	R	Repairs to Roads	211	1,229	...	...
	S	Miscellaneous—New Works	211	239	...	...
	T	Miscellaneous—Repairs	212	966	...	...
		Provincial Expenditure—				
	U	New Buildings	212	623	...	...
	V	Repairs to Buildings	212	3,503	...	...
	W	New Roads	213	1,234	...	...
	X	Repairs to Roads	213	6,613	...	...
	Y	Miscellaneous—New Works	214	53,013	...	...
	Z	Miscellaneous—Repairs	214	93,684	...	...
		Total			309,373	4,618,535

No. 64.—DETAILED ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL REVENUES for, and to end of, the Year 1916-1917.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
	Rs.	Rs.	Rs.	
PROVINCIAL.				Details of construction expenditure on Lines are exhibited in Account No. 74, pages 270 and 271, in which this expenditure is incorporated and deducted at foot.
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Assam.				
Jorhat	33,060	10,90,696	11,23,756	
PROVINCIAL	33,060	74,89,941	75,23,001	
Total converted into £ at R15=£1 . £	2,204	499,329	501,533	

No. 65.—ABSTRACT ACCOUNT of Receipts from Other Public Works, Civil Works, from Imperial and Provincial Funds during the Year 1916-1917.

Heads of Revenue.	India, General.										North-West Frontier Province.	Madras.		Bombay.	Bengal.		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces.			Assam.	Grand Total.
	Director-General, Military Works.	Delhi Province.	Viceregal Estates.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total—India, General.		Madras Proper.	Coorg.		Bengal Proper.	Port Blair.	United Provinces Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	6,119	47,177	...	...	...	...	...	37,669	...	90,965	35,611	3,004	7,010	23,766	89,190	...	17,066	14,648	81,473	14,818	31,400	5,984	23,480	1,457	1,346	4,41,218
Sales of buildings	...	1,786	...	...	...	...	...	...	...	1,786	...	...	113	...	11,538	...	...	...	...	4,477	14,976	...	1,026	...	...	33,916
„ barrack furniture	391	...	10	...	...	...	...	2	...	403	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	403
„ tools and plant	...	1,327	10,594	...	...	...	...	...	...	11,921	21	...	311	...	396	...	...	258	320	...	...	...	740	520	...	14,487
„ produce	9	114	1,728	...	...	...	...	...	...	1,851	4,904	12	48	714	400	...	1,766	286	428	...	119	18	810	46	...	11,402
„ old materials	10	1,140	319	...	...	...	...	...	...	1,469	5,908	802	174	1,103	4,274	591	595	195	1,145	20	8	...	328	168	...	16,780
Value of materials received from old buildings.	299	2,261	1,309	...	...	...	...	...	...	3,869	1,558	...	7	...	...	...	59	5	494	1,150	...	...	1,538	...	...	8,680
Unclaimed deposits	...	48	...	...	...	...	...	...	...	48	46	...	24	...	...	...	...	154	...	...	...	...	...	...	...	272
Fines, refunds, and miscellaneous.	3,619	—1,38,597	41	...	...	...	...	16	...	—1,34,921	1,764	—312	1,676	141	3,711	475	334	216	—1,705	...	1,263	...	1,092	12	...	—1,26,254
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts from Imperial Delhi Railway.	...	—20,294	...	...	...	...	...	...	...	—20,294	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—20,294
Interest on endowments for monuments in Government cemeteries	3,400	146	...	...	...	...	...	...	...	3,546	103	...	19	95	6	...	97	270	...	818	...	...	39	17	...	5,010
Recoveries on electric light installation	829	(a) 37,302	...	...	...	...	...	731	...	38,862	1,222	258	...	1,766	4,703	1,150	163	...	4,458	239	...	287	1,000	1,063	...	55,171
Rent of furniture	...	8,208	...	...	...	...	...	...	...	8,208	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,208
Ferry Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,580	...	...	1,580
Recoveries on account of water-supply.	...	418	...	...	...	...	...	1,304	...	1,722	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,722
Total	14,676	—58,964	14,001	...	...	...	...	39,722	...	9,435	51,137	3,764	9,382	27,585	1,14,218	2,216	20,080	16,032	86,613	21,522	47,766	6,289	41,633	3,283	1,346	4,62,301
Receipts by Civil officers from Imperial funds as detailed below.	...	2,024		2	238	247	359	7,146	11	10,027	1,17,858	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,27,885
Provincial Receipts, as per Account No. 65A, page 197.	...	...	...					...	...	...		5,13,010	...	4,97,111	8,57,456	...	4,80,810	...	4,21,242	3,50,497	4,36,731	3,05,746	...	...	1,87,798	40,50,401
Total	14,676	—56,940	14,001	2	238	247	359	46,868	11	19,462	1,68,995	5,16,774	9,382	5,24,696	9,71,674	2,216	5,00,890	16,032	5,07,855	3,72,019	4,84,497	3,12,035	41,633	3,283	1,89,144	46,40,587
												5,26,156			9,73,890		5,16,922					3,56,951				

The Imperial Civil Works receipts by Civil officers included in the above statement are as under:—

	India, General.								North-West Frontier Province.	Total
	Delhi Province.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	1,749	...	...	...	34	834	...	2,617	...	2,617
Sales of old materials	...	...	...	...	...	...	...	...	434	434
Fines, refunds, and miscellaneous	29	2	...	...	...	6,212	11	6,254	8,566	14,820
Ferry Receipts	...	...	...	...	...	...	...	...	1,08,858	1,08,858
Fees on masonry graves	246	...	238	247	325	100	...	1,156	...	1,156
Sale of Buildings	...	...	...	...	...	...	...	...	...	...
Total	2,024	2	238	247	359	7,146	11	10,027	1,17,858	1,27,885

(a) Includes recoveries on account of electric energy.

Total India converted into £ at R15=£1 . £309,373

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1916-1917.

	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.										
BY PUBLIC WORKS DEPARTMENT.										
Rents of buildings . .	2,19,392	2,37,172	2,39,416	1,51,570	1,08,510	3,04,452	2,60,859	2,11,640	88,346	18,21,357
Sales of buildings . .	7,034	—550	39,815	15,755	150	3,586	4,677	4,085	3,270	77,822
„ tools and plant . .	6,721	29,774	2,692	2,007	17,619	6,554	2,574	5,445	932	74,318
„ produce . . .	3,870	28,485	8,518	4,369	45,366	1,347	5,978	12,855	313	1,11,101
„ old materials . .	20,988	32,961	15,976	10,807	21,380	1,368	1,930	1,425	7,842	1,14,677
Value of materials received from old buildings . . .	2,043	4,400	1,637	3,766	3,934	64	4,743	1,101	570	22,258
Receipts from self-supporting workshops, *e.g.*, Roorkee workshops . . .	15,689	...	...	40,000	...	...	...	...	...	55,689
Tolls on roads . . .	36,039	—38	...	...	...	...	...	...	...	36,001
Ferry receipts . . .	...	...	...	85,235	...	...	...	44,723	245	1,30,203
Unclaimed deposits . .	—317	542	152	405	551	528	101	176	159	2,297
Collections under Highway Act	...	8,370	...	...	...	...	...	...	...	8,370
Fines, refunds, and miscellaneous	83,898	23,239	1,93,909	12,949	34,150	27,271	38,308	11,175 (a)	11,551	4,36,450
Rents from strand bank maidan, etc.	...	...	50,059	...	...	...	...	...	...	50,059
Arboriculture . . .	...	...	...	36,093	...	...	...	...	...	36,093
Interest on endowment for repairs of monuments in Government cemeteries .	612	2,532	1,013	1,811	1,106	...	502	509	201	8,286
Recoveries on account of water-supply	106	4,433	...	...	...	...	555	668	...	5,762
Recoveries on account of electric installations . .	6,458	9,536	13,320	3,884	7,960	509	8,308	9,499	...	59,474
TOTAL—Carried over .	4,02,533	3,80,856	5,66,507	3,68,651	2,40,726	3,45,679	3,28,535	3,03,301	1,13,429	30,50,217

(a) Includes Rs. 1,735 loss on the working of the Nagpore Workshop.

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1916-17—*concluded.*

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL—Brought forward .	4,02,533	3,80,856	5,66,507	3,68,651	2,40,726	3,45,679	3,28,535	3,03,301	1,13,429	30,50,217
PROVINCIAL.										
BY CIVIL DEPARTMENT.										
Rents of buildings . .	...	...	1,585	77	...	3,037	24	...	49	4,772
Sale of old materials . .	...	...	...	...	...	183	...	...	60	243
„ of produce . .	...	...	...	13,341	...	34	...	695	...	14,070
Tolls on roads . . .	...	...	...	...	56,470	...	10,155	...	...	66,625
Canal and ferry receipts . .	4,464	...	...	...	69,439	...	92,993	...	64,572	2,31,468
Share of Surplus profits from the Shadara-Saharanpur Light Railway.	...	...	...	62,660	...	...	...	...	...	62,660
Tolls on steamers . . .	...	...	1,69,103	5,810	...	...	...	...	...	1,74,913
Fees on masonry graves .	4,345	2,362	1,168	5,866	2,493	1,147	...	410	70	17,863
Contributions . . .	1,01,161	...	...	...	140	...	...	...	...	1,01,301
Recoveries on account of electric installations.	...	...	4	...	...	...	...	...	...	4
Fines, refunds, and miscellaneous.	507	1,13,893	1,19,089	24,403	51,974	417	5,024	1,340	9,618	3,26,265
TOTAL .	1,10,477	1,16,255	2,90,949	1,12,159	1,80,516	4,818	1,08,196	2,445	74,369	10,00,184
TOTAL PROVINCIAL as per Account No. 65 . .	5,13,010	4,97,111	8,57,456	4,80,810	4,21,242	3,50,497	4,36,731	3,05,746	1,87,798	40,50,401
Total India converted into £ at Rs. 15=£1 . £										**270,027**

K.—Other Public Works.

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on OTHER PUBLIC WORKS—CIVIL WORKS

INDIA.	INDIA, GENERAL.													
Civil Works.	Director General, Military Works.	Delhi Province.	Central India.	Gwalior.	Baluchistan.	Viceregal Estates.	Seistan.	Mysore Residency.	Consulting Architect, Electrical Adviser to Government of India, and other miscellaneous accounts.	Bangalore.	Sikkim and Bhutan.	Coorg.	Ajmer.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings—														
New Works (66C)	2,10,146	1,81,119	...	...	2,65,149	53,859	...	...	...	...	...	...	...	7,10,273
Repairs (66D)	1,50,947	3,27,963	...	...	82,769	2,07,813	...	...	...	...	...	...	...	7,69,492
Communications—														
New Works (66E)	...	93,507	...	...	73,309	...	...	...	...	...	...	...	...	1,66,816
Repairs (66F)	4,335	1,31,517	...	...	1,64,078	...	...	...	...	...	...	...	...	2,99,930
Miscellaneous Public Improvements—														
New Works (66G)	...	20,127	...	...	71,654	...	...	...	...	...	...	...	...	91,781
Repairs (66H)	...	1,53,166	...	...	19,369	...	...	...	...	...	...	...	...	1,72,535
TOTAL WORKS AND REPAIRS . .	3,65,428	9,07,399	...	...	6,76,328	2,61,672	...	...	...	...	...	...	...	22,10,827
Establishment .	80,210	1,23,907	...	...	1,42,324	39,511	...	...	76,933	...	...	...	...	4,62,885
Tools and Plant .	4,649	50,012	...	...	9,473	1,998	...	...	...	...	...	...	...	66,132
Suspense . .	—400	1,02,672	...	...	...	—69	...	...	...	...	...	...	...	1,02,203
	4,49,887	11,83,990	...	...	8,28,125	3 03,112	...	...	76,933	...	...	...	...	28,42,047
Deduct—Outlay in England . .	...	...	...	...	106	...	...	...	...	...	...	...	...	106
NET INDIA—IMPERIAL CIVIL WORKS .	4,49,887	11,83,990	...	...	8,28,019	3,03.112	...	...	76,933	...	...	...	...	28,41,941
Expenditure by Civil Officers from Imperial Funds as per Account No. 66A, page 200 . .	...	4,77,589	8,973	2,681	1,20,920	...	500	1,637	...	15,020	25,582	1,054	2,843	6,46,799
Provincial Fund Expenditure as per Account No. 66B, page 201 . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL INDIA—CIVIL WORKS . . .	4,49,887	16,61,579	8,973	2,681	9,48,939	3,03,112	500	1,637	76,933	5,020	25,582	1,054	2,843	34,88,740

Add—CHARGES IN ENGLAND:

Furlough Allowances of Military Officers in the Public Works Department . . .
Absentee Allowances of Civil Officers in the Public Works Department . . . .
Passage, etc., of Officers on appointment to the Public Works Department . .
Expenditure in connection with the Committee appointed to consider the question of Miscellaneous expenditure . . . . . .

Stores for India . . . . . .

CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES:
Provincial Expenditure as per Account No. 64, page 194 . . . . . .

ABS

	Imperial.	Provincial.	TOTAL INDIA.
	Rs.	Rs.	Rs.
Civil Works	1,03,88,223	5,80,55,548	6,84,43,771
Railways	...	33,060	33,060
TOTAL .	1,03,88,223	5,80,88,608	6,84 76,831

and RAILWAYS—from IMPERIAL and PROVINCIAL FUNDS, during the Year 1916-17.

North-West Frontier Province.	MADRAS.		Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
	Madras proper.	Coorg.		Bengal proper.	Port Blair.	United Provinces proper.	Rajputana.				Central Provinces proper.	Central India.	Hyderabad.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,86,905	57,972	30,585	6,70,639	2,37,795	1,16,310	1,36,284	69,165	62,142	2,85,698	1,04,689	43,329	1,17,531	12,493	2,158	29,43,968
2,02,281	46,154	14,177	1,51,415	3,80,164	40,428	1,04,455	43,726	1,64,292	57,565	36,850	21,976	42,132	11,566	15,112	21,01,785
3,30,879	...	33,803	...	13,877	...	...	9,856	...	...	...	...	56,960	...	...	6,12,191
12,36,591	...	1,08,175	...	35,754	...	...	1,54,522	...	...	...	...	2,09,449	647	...	20,45,068
7,812	...	219	9,986	788	...	...	...	...	...	...	...	...	...	...	1,10,586
17,567	...	69	...	...	...	...	...	...	...	...	...	...	...	...	1,90,171
20,82,035	1,04,126	1,87,028	8,32,040	6,68,378	1,56,738	2,40,739	2,77,269	2,26,434	3,43,263	1,41,539	65,305	4,26,072	24,706	17,270	80,03,769
2,32,310	20,713	70,331	1,61,503	1,06,697	20,952	47,930	1,06,422	24,288	71,095	25,557	13,750	1,07,838	10,422	3,672	14,86,365
29,734	1,441	5,041	11,484	6,400	364	3,274	5,960	1,095	4,947	1,902	959	18,179	142	248	1,57,302
...	...	—1,161	—57	—602	—11,391	5,309	—18,119	577	...	...	...	73	—103	...	76,729
23,44,079	1,26,280	2,61,239	10,04,970	7,80,873	1,66,663	2,97,252	3,71,532	2,52,394	4,19,305	1,68,998	80,014	5,52,162	35,167	21,190	97,24,165
...	17	3,183	56,120	...	...	7,499	18	300	925	...	...	7,800	...	...	75,968
23,44,079	1,26,263	2,58,056	9,48,850	7,80,873	1,66,663	2,89,753	3,71,514	2,52,094	4,18,380	1,68,998	80,014	5,44,362	35,167	21,190	96,48,197
82,027	...	...	...	11,200	...	...	...	...	...	...	...	...	...	...	7,40,026
...	79,75,704	...	75,13,171	64,39,725	...	65,85,308	...	49,80,610	82,77,693	69,74,458	60,45,394	...	...	32,63,485	5,80,55,548
24,26,106	81,01,967	2,58,056	84,62,021	72,31,798	1,66,663	68,75,061	3,71,514	52,32,704	86,96,073	71,43,456	61,25,408	5,44,362	35,167	32,84,675	6,84,43,771
	83,60,023			73,98,461		72,46,575					67,04,937				

Total India converted into £ at Rs. 15 = £1 .	£	4,562,918
. . . . .	193	
. . . . .	47,045	
. . . . .	287	
re-organising the Buildings and Roads Branch in India	541	
. . . . .	283	
	48,349	
. . . . .	5,064	
		53,413
GRAND TOTAL CIVIL WORKS .	£	4,616,331
		33,060
Total Construction of Railways, converted into £ at R15=£1		**2,204**

TRACT.

TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	England.	GRAND TOTAL.
£	£	£
4,562,918	53,413	4,616,331
2,204	...	2,204
4,565,122	53,413	4,618,535

K.—Other Public Works.

No. 66A.—ABSTRACT of EXPENDITURE on OTHER PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT during the Year 1916-17.

IMPERIAL.	INDIA, GENERAL											N.-W. Frontier Province.	Bengal.	TOTAL.
	Ajmer.	Delhi Province.	Gwalior.	Mysore Residency.	Bangalore.	Baluchistan.	Seistan.	Central India.	Coorg.	Sikkim and Bhutan.	TOTAL.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL WORKS.														
Civil Buildings—														
New Works (66O)	...	...	...	...	...	21,110	...	...	...	...	21,110	...		21,110
Repairs (66P)	950	...	...	1,637	5,020	19,609	...	...	...	12,416	39,632	5,100		44,732
Communications—														
New Works (66Q)	...	...	...	...	...	4,471	...	...	...	...	4,471	1,189		5,660
Repairs (66R)	1,704	...	...	...	...	11,953	...	...	...	4,073	17,730	706		18,436
Miscellaneous Public Improvements—														
New Works (66S)	...	...	...	...	...	3,584	...	...	...	...	3,584	...	...	3,584
Repairs (66T)	...	...	...	...	...	2,789	500	...	...	...	3,289	...	11,200	14,489
TOTAL WORKS AND REPAIRS	2,654	...	...	1,637	5,020	63,516	500	...	...	16,489	89,816	6,995	11,200	1,08,011
Establishment	189	1,567	...	...	...	56,191	...	...	1,054	4,112	63,113	23,819	...	86,932
Tools and Plant	...	...	...	...	...	297	...	...	...	...	297	...	...	297
Contributions	...	4,76,022	2,681	...	...	916	...	8,978	...	...	4,88,592	50,250	...	5,38,842
Miscellaneous	...	...	...	...	—	...	...	...	...	3,955	3,955	963	...	4,918
Suspense	...	...	...	...	...	...	...	...	...	1,026	1,026	...	...	1,026
TOTAL IMPERIAL	2,843	4,77,589	2,681	1,637	5,020	1,20,920	500	8,978	1,054	25,582	6,46,799	82,027	11,200	7,40,026
Total India converted into £ at R15 = £1														**£49,335**

No. 66B.—ABSTRACT ACCOUNT of PROVINCIAL EXPENDITURE under CIVIL WORKS for the Year 1916-1917.

PROVINCIAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BY PUBLIC WORKS DEPARTMENT.										
Civil Buildings—										
New Works (66I). .	30,90,764	17,93,430	13,20,205	21,47,166	10,20,761	9,63,041	30,57,006	13,44,958	3,60,701	1,51,03,032
Repairs (66J) . .	6,35,586	8,22,691	14,06,279	6,37,667	4,70,840	7,81,782	3,60,383	3,31,835	1,80,805	56,27,868
Communications—										
New Works (66K) .	89,791	6,93,473	5,92,597	3,67,631	2,48,702	9,43,968	5,52,646	10,42,366	2,09,657	47,40,831
Repairs (66L) . .	4,53,709	13,23,296	10,35,275	20,31,364	12,07,114	21,24,813	4,94,973	17,10,958	12,92,570	1,16,74,072
Miscellaneous Public Improvements—										
New Works (66M) .	—7,117	4,68,943	15,098	80,026	62,914	2,75,729	1,00,813	14,034	3,979	10,14,419
Repairs (66N) . .	33,194	81,135	1,30,059	1,53,835	32,818	1,67,903	14,695	5,162	13,411	6,32,212
TOTAL WORKS AND REPAIRS	42,95,927	51,82,968	44,99,513	54,17,689	30,43,149	52,62,236	45,80,516	44,49,313	20,61,123	3,87,92,434
Establishment . .	14,36,091	14,61,627	11,93,928	11,44,018	8,30,992	17,91,659	8,64,183	10,03,174	6,95,651	1,04,21,323
Tools and Plant .	99,724	2,00,236	75,041	55,448	28,389	1,86,941	90,784	1,09,185	99,813	9,45,561
Suspense . . .	1,37,336	—1,35,208	—1,13,099	—4,81,777	—37,268	—49,511	13,640	62,373	37,493	—5,66,021
TOTAL .	59,69,078	67,09,623	56,55,383	61,35,378	38,65,262	71,91,325	55,42,123	56,24,045	28,94,080	4,95,93,297
BY CIVIL DEPARTMENT.										
Civil Buildings—										
New Works (66U) .	7,656	...	...	1,330	360	...	...	...	...	9,346
Repairs (66V) . .	22,417	...	...	12,654	17,473	...	...	...	...	52,544
Communications—										
New Works (66W) .	11,488	...	650	921	323	...	5,000	...	133	18,515
Repairs (66X) . .	36,080	...	4,941	1,908	7,520	...	25,413	...	23,329	99,191
Miscellaneous Public Improvements—										
New Works (66Y) .	10,849	...	30,560	9,581	1,012	...	5,99,948	—53	1,43,303	7,95,200
Repairs (66Z) . .	3,712	...	5,61,138	21,699	1,802	...	7,94,974	...	21,937	14,05,262
TOTAL WORKS AND REPAIRS	92,202	...	5,97,289	48,093	28,490	...	14,25,335	—53	1,88,702	23,80,058
Establishment . .	477	191	24,054	17,413	51,828	19,055	...	132	...	1,13,150
Tools and Plant .	328	...	...	...	...	...	...	...	...	328
Contributions . .	19,12,868	8,03,357	1,50,250	3,81,848	10,34,637	10,67,313	...	4,21,053	1,80,703	59,52,029
Miscellaneous . .	751	...	12,749	2,576	393	...	...	217	...	16,686
TOTAL .	20,06,626	8,03,548	7,84,342	4,49,930	11,15,348	10,86,368	14,25,335	4,21,349	3,69,405	84,62,251
TOTAL PROVINCIAL AS PER ABSTRACT ACCOUNT No. 66	79,75,704	75,13,171	64,39,725	65,85 308	49,80,610	82,77,693	69,74,458	60,45,394	32,63,485	5,80,55,548
								Total India converted into £ at R15=£1	**£**	**3,870,370**

K.—Other Public Works.

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRA Agricultural.	Administration.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	s.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	...	...	...	...	2,570	88,705	...	...	...	695	...	...	...	1
Delhi Province	...	...	...	...	...	3,400	2,270	...	...	...	4,244	1,089	506	...	2
Baluchistan	...	...	...	...	...	1,686	2,545	...	...	...	...	966	34,704	...	3
Viceregal Estates	...	...	...	...	...	...	...	...	...	53,859	...	...	...	...	4
N.-W. Frontier Province.	...	...	...	...	...	1,422	518	...	...	...	...	...	2,830	9	5
Madras Proper	...	34,963	2,914	...	...	10,567	7,828	...	...	...	...	128	...	...	6
Coorg	...	...	...	...	...	27	...	164	...	...	...	...	1,394	...	7
Bombay	...	5,10,891	23,774	93	...	74,209	19,016	...	...	...	...	97	...	...	8
Bengal Proper	...	749	1,572	...	12,164	25,344	14,388	...	...	107	5,355	58,266	38,086	...	9
Port Blair	...	...	...	...	...	...	6,062	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	12,371	...	493	16,111	...	28,137	6,420	...	...	...	...	274	...	...	11
Rajputana	1,924	...	...	...	...	450	584	...	...	...	...	3,885	4,538	...	12
Punjab	...	...	...	...	...	3,473	3,264	...	...	567	36,860	...	...	...	13
Burma	...	64,987	...	...	...	57,060	1,58,182	...	...	...	...	2,573	...	...	14
Bihar and Orissa	...	...	...	...	...	22,118	5,780	51,087	...	...	...	...	...	...	15
Central Provinces and Berar Proper.	...	...	...	...	...	62,778	2,077	...	...	...	...	−21,922	...	...	16
Central India	...	...	...	...	...	95	73	...	...	...	...	...	7,167	52	17
Hyderabad	...	...	...	...	...	45	25	...	...	...	...	..	...	...	18
Assam	...	...	...	...	...	1,735	248	...	175	...	...	...	...	...	19
TOTAL	14,295	6,11,590	28,753	16,204	12,164	2,95,116	3,17,985	51,251	175	54,533	47,154	45,356	89,225	61	

No. 66D.—CLASSIFIED ABSTRACT of EXPENDITURE

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRA Agricultural.	Administration.	Miscellaneous.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	...	...	...	...	256	3,597	...	...	41	...	5,906	...	...	...	1
Delhi Province	...	...	...	...	...	2,790	3,746	...	...	2,07,217	...	30,653	...		...	2
Baluchistan	...	...	...	...	...	2,004	2,073	...	...	60,265	...	...	...	109	...	3
Viceregal Estates	...	...	...	...	...	...	...	...		...	2,07,813	...	...	...	...	4
N.-W. Frontier Province.	...	...	...	...	...	2,146	2 697	...	...	1,166	...	...	...	9,561	21	5
Madras Proper	...	4,932	103	...	...	16,301	5,289	...	...	...	...	...	1,865	...	...	6
Coorg	41	...	...	...	...	117	39	...	...	1,114	...	...	...	163	103	7
Bombay	...	12,875	39,225	105	6,945	32,403	10,580	...	...	1,893	...	...	1,661	...	...	8
Bengal Proper	...	19,590	37,497	7,648	46,134	36,651	30,979	...	...	...	4,478	27,956	16,324	2,817	...	9
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	...	447	...	30,838	...	24,529	5,873	...	...	343	...	...	2,525	...	...	11
Rajputana	200	...	...	...	...	1,256	2,626	...	...	...	...	...	...	1,148	...	12
Punjab	...	...	...	...	...	14,533	5,064	...	...	50	...	25,507	...	...	...	13
Burma	...	6,506	...	...	...	17,209	16,000	...	...	...	...	...	7,129	...	...	14
Bihar and Orissa	...	133	...	3,216	...	6,821	3,218	7,108	...	...	...	...	...	...	...	15
Central Provinces and Berar Proper.	...	...	...	...	...	8,742	2,449	...	...	680	...	...	3,062	...	...	16
Central India	36	...	...	222	...	1.876	434	...	...	...	...	...	...	207	704	17
Hyderabad	...	...	...	...	...	466	473	...	...	...	...	...	...	...	...	18
Assam	...	...	...	...	...	6,858	4,206	...	1,237	...	...	...	...	...	...	19
TOTAL	277	44,483	76,825	42,029	53,079	1,74,458	99,343	7,108	1,237	2,72,769	2,12,291	90,022	32,566	14,005	828	

IMPERIAL FUNDS on CIVIL BUILDINGS WORKS.

TION. Item No.	Residences for Local Governments and Secretariat Offices.	Political Agencies.	Miscellaneous.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitation.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	31,021	8,399	...	6,410	36,585	35,761	2,10,146	...	2,10,146
2	1,275	...	59,791	7,482	8,052	1,010	999	7,895	12,664	5,128	70,172	1,85,977	*4,858*	1,81,119
3	2,292	12,919	5,520	.71	...	12,036	...	7,252	1,29,764	41,024	14,370	2,65,149	...	2,65,149
4	...	...	...	...	...	...	...	...	...	...	...	53,859	...	53,859
5	19,928	30,078	102	7,689	2,725	2,009	3,728	62,310	40 620	2,335	1,10,602	2,86,905	...	2,86,905
6	...	...	...	...	...	595	...	...	...	...	1,155	58,150	*178*	57,972
7	...	...	1,300	14,693	2,819	...	75	629	561	2,557	6,866	30,585	...	30,585
8	...	35,868	...	...	...	1,357	...	...	...	...	2,510	6,67,815	*—2,824*	6,70,639
9	...	...	...	5,489	...	2,019	...	...	...	...	76,911	2,40,450	*2,655*	2,37,795
10	...	...	...	...	...	...	...	1,10,248	...	...	...	1,16,310	...	1,16,310
11	...	...	...	66,640	...	5,833	...	...	...	...	...	1,36,284	...	1,36,284
12	8,570	2,001	60	543	33,610	...	2,506	3,195	17,908	4,323	2,969	87,066	*17,901*	69,165
13	...	...	...	...	...	9,245	...	...	...	1,005	16,415	70,829	*8,687*	62,142
14	...	...	...	...	...	2,396	...	...	...	...	500	2,85,698	...	2,85,698
15	...	...	...	...	...	543	...	...	...	...	35,227	1,14,755	*10,066*	1,04,689
16	...	...	83	159	...	154	...	...	...	...	...	43,329	...	43,329
17	15,109	19,395	...	94	616	3,018	1,828	5,062	44,622	6,046	14,970	1,18,147	*616*	1,17,531
18	2,830	...	...	...	...	...	...	9,533	60	...	...	12,493	...	12,493
19	...	...	...	...	...	...	...	...	...	...	....	2,158	...	2,158
	50,004	100,261	66,856	1,02,860	47,322	71,241	17,535	2,06,124	2,52,609	99,003	3,88,428	29,86,105	*42,137*	29,43,968

Total India converted into £ at R15=£1 . £ 196,265

from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

TION. Item No.	Residences for Local Governments and Secretariat Offices.	Political Agencies.	Stamp and Stationery Office.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitation.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	110	...	...	...	1,04,913	192	...	1,087	5,722	29,123	1,50,947	...	1,50,947
2	847	...		33,738	4,271	4,259	3,493	3,796	10,155	3,506	21,553	3,30,024	2,061	3,27,963
3	7,076	293	...	574	249	189	...	473	4,640	2,251	2,573	82,769	...	82,769
4	...	...	...	...	...	...	...	...	...	...	...	2,07,813	...	2,07,813
5	42,644	37,790	...	1,218	3,323	2,490	6,376	11,221	10,684	1,033	69,911	2,02,281	...	2,02,281
6	...	...	...	...	...	15,114	...	...	...	...	2,550	46,154	...	46,154
7	...	...	...	1,551	1,773	518	87	2,702	836	1,136	4,025	14,205	*28*	14,177
8	...	19,350	...	...	133	19,262	...	...	...	...	7,287	1,51,719	*304*	1,51,415
9	...	2,002	8,885	34,275	...	18,695	...	...	...	...	86,233	3,80,164	...	3,80,164
10	...	...	...	...	...	...	...	40,428	...	...	...	40,428	...	40,428
11	...	...	...	27,046	...	12,854	...	...	...	...	...	1,04,455	...	1,04,455
12	6,982	2,709	...	3,071	6,351	2,788	1,289	2,336	8,129	1,570	4,535	44,990	*1,264*	43,726
13	...	...	...	...	...	7,462	...	...	...	1,545	1,10,131	1,64,292	...	1,64,292
14	...	...	...	332	...	8,382	...	...	...	...	2,007	57,565	...	57,565
15	...	6,288	...	...	...	1,506	...	...	...	...	8,592	36,882	*32*	36,850
16	...	...	...	321	...	6,722	...	...	...	...	...	21,976	...	21,976
17	12,990	6,402	...	...	52	838	61	2,208	6,929	1,827	7,846	42,132	...	42,132
18	9,790	...	...	...	...	317	36	...	543	179	...	11,804	*238*	11,566
19	...	...	...	484	...	2,327	...	...	...	...	...	15,112	...	15,112
	80,329	74,944	8,885	102,610	16,152	2,08,636	11,534	63,164	43,003	18,769	356,363	21,05,712	3,927	21,01,785

Total India converted into £ at R 5£1 £ 140,119

No. 66E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	99,462	...	...	...	...	...	...	...	...	...	1,730	373	1,01,565	*8,058*	93,507
Baluchistan	...	62,021	...	5,403	...	...	...	...	...	5,750	...	135	73,309	...	73,309
North-West Frontier Province	90,363	1,17,527	12,281	4,492	...	...	...	...	63,932	17,521	...	24,763	3,30,879	...	3,30,879
Coorg	33,037	...	...	861	...	...	...	...	...	...	...	...	33,898	*95*	33,803
Bengal	...	...	13,626	...	...	...	...	...	...	251	...	...	13,877	...	13,877
Rajputana	7,246	2,413	...	103	...	...	...	...	...	94	...	...	9,856	...	9,856
Central India	21,183	32,889	...	...	...	...	...	...	...	3,645	...	...	57,717	*757*	56,960
TOTAL	2,51,291	2,14,850	25,907	10,859	...	...	...	...	63,932	27,261	1,730	25,271	6,21,101	*8,910*	6,12,191
														Total India converted into £ at Rs. 15=£1 £	40,813

No. 66F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	4,335	...	...	...	...	...	...	...	...	...	...	...	4,335	...	4,335
Delhi Province	1,63,491	...	...	...	...	...	...	97	...	...	62	8,602	1,72,252	*40,735*	1,31,517
Baluchistan	...	77,053	...	71,896	...	...	...	...	...	13,510	1,619	...	1,64,078	...	1,64,078
North-West Frontier Province	5,25,809	3,78,434	1,267	1,12,728	...	...	...	...	1,45,457	19,322	43,415	10,159	12,36,591	...	12,36,591
Coorg	1,07,800	375	...	150	...	...	...	...	...	...	...	...	1,08,325	*150*	1,08,175
Bengal	...	...	30,216	...	...	...	...	...	...	5,508	...	...	35,754	...	35,754
Rajputana	88,092	59,530	...	10,173	...	...	...	...	124	1,952	909	...	1,60,780	*6,258*	1,54,522
Central India	43,220	1,67,760	...	...	...	...	...	...	...	326	2,393	...	2,13,699	*4,250*	2,09,449
Hyderabad	...	...	647	...	...	...	...	...	...	...	...	...	647	...	647
TOTAL	9,32,747	6,83,152	32,160	1,94,947		...	...	97	1,45,581	40,618	48,398	18,761	20,96,461	*51,393*	20,45,068
														Total India converted into £ at Rs. 15=£1 £	136,338

No. 66G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Delhi Province	...	...	...	3,729	1,027	21,573	...	...	...	1,38,642	1,64,971	*1,44,844*	20,127
Baluchistan	...	...	...	...	54.758	16,896	...	...	...	...	71,654	...	71,654
North-West Frontier Province	...	...	...	...	3,866	3,946	...	...	...	...	7,812	...	7,812
Coorg	...	...	...	98	124	...	...	...	...	169	391	*172*	219
Bombay	...	...	...	...	9,986	...	...	...	...	...	9,986	...	9,986
Rajputana	...	...	...	...	18,306	...	...	...	...	...	18,306	*18,306*	...
Bengal	...	...	...	...	...	...	...	...	...	788	788	...	788
TOTAL	...	...	...	3,827	88,067	42,415	...	...	...	1,39,599	2,73,908	*1,63,322*	1,10,586
											Total India converted into £ at R15=£1	£	7,372

No. 66H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	...	691	...	1,44,512	48,209	5,966	...	...	...	12,840	2,12,218	*59,052*	1,53,166
Baluchistan	...	...	...	...	18,814	144	...	...	...	411	19,369	...	19,369
North-West Frontier Province	...	...	4,465	...	12,682	...	...	...	...	420	17,567	...	17,567
Coorg	...	...	...	...	4	...	...	...	...	65	69	...	69
Rajputana	...	...	...	...	19,394	...	...	...	...	...	19,394	*19,394*	...
Hyderabad	...	...	...	...	3,448	...	...	...	...	...	3,448	*3,448*	...
TOTAL	...	691	4,465	1,44,512	1,02,551	6,110	...	...	...	13,736	2,72,065	*81,894*	1,90,171
											Total India converted into £ at Rs. 15=£1	£	12,678

No. 66I.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Opium.	Forests.	Customs.	Post Offices.	Telegraph.	ADMINISTRATION. Miscellaneous.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery offices.	Agricultural.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . .	...	18,461	...	...	...	24,024	...	4,18,256	...	47,621	2,057	1,105	27,203	7,434
Bombay . . .	...	2,733	...	...	...	...	380	1,45,043	75,913	35,551	...	5,720	...	2,911
Bengal . . .	...	...	...	...	...	...	...	59,266	6,464	47,239	...	67	...	311
U. P. of Agra and Oudh	...	9,586	...	...	...	5,968	...	1,65,210	28,186	17,861	3,372	...	...	30,348
Punjab . . .	...	...	...	...	...	68,570	...	98,378	...	74,452	...	...	...	1,29,840
Burma . . .	...	39,987	...	...	...	23,808	...	77,245	2,957	1,11,744	...	14	...	27
Bihar and Orissa .	...	206	...	...	...	1,12,162	...	1,58,214	8,124	12,04,150	1,168	—14	...	11,123
Central Provinces and Berar . . .	...	3,440	...	...	...	39,932	...	85,470	43,396	52,207	...	...	...	54,943
Assam . . .	...	—525	...	...	...	4,113	2,423	6,417	9,420	2,570	...	15,999	...	7,752
TOTAL .	...	73,888	...	...	...	2,78,577	2,803	12,13,499	1,74,460	15,93,395	6,597	22,891	27,203	2,44,689

No. 66J.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forests.	Customs.	Post Offices.	Salt.	Telegraph.	ADMINISTRATION. Miscellaneous.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings. ...	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery office.	Agricultural.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . .	5,271	...	...	...	...	27,712	...	58,412	...	1,43,193	2,886	23,195	2,226	663
Bombay . . .	4,351	...	...	...	...	...	599	1,52,225	13,276	90,380	...	5,969	...	4,737
Bengal . . .	...	...	...	...	...	5,453	...	83,398	10,185	2,67,774	...	144	...	3,545
U. P. of Agra and Oudh	967	...	...	...	...	23,205	...	1,33,566	6,846	84,300	1,223	...	...	7,380
Punjab . . .	109	...	...	...	...	20,970	...	50,531	553	38,008	1,482	...	...	26,627
Burma . . .	6,757	...	...	...	...	31,042	...	32,527	3,301	1,19,610	...	3,062	...	1,181
Bihar and Orissa .	443	...	...	...	...	27,888	...	50,875	6,486	62,754	1,098	231	...	3,222
Central Provinces and Berar . . .	6,806	...	...	...	...	6,873	...	28,088	5,372	34,087	...	...	...	2,835
Assam . . .	1,523	...	...	...	...	11,810	3,247	5,629	3,959	17,869	...	3,179	...	1,241
TOTAL .	26,227	...	...	...	...	1,54,953	3,846	5,95,251	49,978	8,57,975	6,689	35,780	2,226	51,431

PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitation.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,045	7,53,137	1,175	1,46,618	55,251	10,27,117	4,50,665	28,144	12,257	...	96,331	80,884	32,00,785	*1,10,021*	30,90,764
11,768	4,99,142	10,912	2,75,362	69,527	10,00,540	3,15,631	160	2,254	...	64,094	1,24,574	26,42,215	*8,48,785*	17,93,430
16,602	2,75,589	4,432	1,05,808	1,20,727	5,65,645	3,37,907	30,919	...	...	8,665	25,614	16,05,255	*2,85,050*	13,20,205
13,072	11,25,385	4,135	3,30,179	70,169	2,37,676	2,26,269	8,335	365	...	37,693	28,254	23,42,063	*1,94,897*	21,47,166
3,354	2,19,396	7,601	30,120	52,743	1,29,805	5,97,341	...	1,611	...	14,314	1,88,260	16,15,785	*5,95,024*	10,20,761
84	81,143	1,010	20,784	1,74,394	3,06,075	36,078	...	272	7,619	16,123	68,677	9,68,041	...	9,68,041
12,198	4,92,906	5,834	3,82,618	1,20,577	1,60,729	2,79,097	29,985	14,603	...	42,695	57,735	30,94,110	*37,104*	30,57,006
9,438	4,19,517	8,604	1,74,198	31,301	2,59,657	2,15,540	6,328	630	...	25,949	25,398	14,55,948	*1,10,990*	13,44,958
143	1,05,581	156	11,742	94,212	43,064	28,732	—1,968	...	...	33,098	—2,228	3,60,701	...	3,60,701
69,704	39,71,796	43,859	14,77,429	7,88,901	37,30,308	24,87,260	1,01,903	31,992	7,619	3,38,962	5,97,168	1,72,84,903	*21,81,871*	1,51,03,032

Total India converted into £ at Rs. 15=£1 £1,006,869

PROVINCIAL FUNDS ON REPAIRS TO CIVIL BUILDINGS.

Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitation.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28,798	44,129	7,459	36,931	14,260	47,953	61,208	8,706	3,744	...	99,880	19,689	6,36,225	*639*	6,35,586
27,445	79,986	13,357	45,644	52,539	1,24,576	1,31,034	96	10,438	...	36,140	42,586	8,35,878	*12,687*	8,22,691
7,778	1,64,207	5,398	2,04,541	1,15,388	1,44,721	2,73,032	6,127	...	...	23,516	97,327	14,12,534	*6,255*	14,06,279
39,623	1,00,314	8,540	40,188	16,829	18,703	1,18,783	3,229	6,397	...	30,464	15,323	6,55,880	*18,213*	6,37,667
32,281	56,610	7,953	22,589	63,018	17,894	32,131	...	1,044	...	23,153	76,479	4,71,432	*592*	4,70,840
29,674	28,359	7,307	62,775	41,360	1,51,297	1,80,979	...	6,009	853	15,594	60,095	7,81,782	...	7,81,782
3,052	41,893	2,611	44,698	31,226	30,895	17,039	861	560	...	19,407	17,183	3,62,422	*2,039*	3,60,383
3,934	44,061	4,985	65,845	19,011	61,374	11,635	548	1,093	...	32,537	6,976	3,36,060	*4,225*	3,31,835
2,112	27,589	1,562	28,515	8,851	21,724	13,570	187	1,238	...	23,197	3,803	1,80,805	...	1,80,805
1,74,607	5,87,148	59,172	5,51,726	3,62,482	6,19,137	8,39,411	19,754	30,523	853	3,03,888	3,39,461	56,72,518	*44,650*	56,27,868

Total India Converted into £ at Rs. 15=£1 £ 375,191

K.—Other Public Works.

No. 66K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,71,407	31,117	3,493	...	4-2	...	10,738	...	286	25	...	1,142	2,18,680	*1,28,889*	89,791
Bombay	62,734	3,80,730	3,041	1,41,386	503	6,065	...	23,993	67,676	12,999	...	...	6,99,127	*5,654*	6,93,473
Bengal	78,823	...	4,49,856	6,333	...	...	...	10,126	...	26,594	4,993	16,242	5,92,967	*370*	5,92,597
U. P. of Agra and Oudh	2,71,550	...	85,225	30,909	186	...	...	...	13,044	358	...	41	4,01,313	*33,682*	3,67,631
Punjab	1,71,859	...	22,345	—2,734	...	...	...	...	441	31,959	...	25,732	2,49,602	*900*	2,48,702
Burma	4,45,412	19,142	3,64,341	61,067	...	2,788	11,602	4,849	800	17,428	166	16,373	9,43,968	...	9,43,968
Bihar and Orissa	3,57,420	7,750	1,04,007	1,08,957	...	...	...	...	...	13,397	2,632	—197	5,93,966	*41,320*	5,52,646
Central Provinces and Berar	69,755	7,09,633	50,398	57,415	37,845	...	35,861	...	3,114	14,383	68,839	1,484	10,48,727	*6,361*	10,42,366
Assam	66,553	...	57,166	72,587	...	1,157	...	345	2,937	7,870	...	1,042	2,09,657	...	2,09,657
TOTAL	16,95,513	11,48,372	11,39,872	4,75,920	39,006	10,010	58,201	39,313	88,298	1,25,013	76,630	61,859	49,58,007	*2,17,176*	47,40,831
													Total India converted into £ at R15–£1		**316,055**

No. 66L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	3,53,094	95,741	12,546	...	...	...	...	2,118	...	...	...	18	4,63,517	*9,808*	4,53,709
Bombay	5,43,447	4,98,584	19,008	1,57,214	3,815	5,238	18	5,903	...	8,709	83,101	103	13,25,140	*1,844*	13,23,296
Bengal	8,59,730	9,324	92,596	45,372	...	19,665	...	1,634	...	14,157	503	...	10,42,981	*7,706*	10,35,275
U. P. of Agra and Oudh	16,23,405	5,627	1,43,301	66,842	...	...	...	...	1,10,837	20,748	74,004	...	20,44,764	*13,400*	20,31,364
Punjab	9,63,699	...	97,310	7,923	...	...	...	...	55,997	13,407	68,198	965	12,07,499	*385*	12,07,114
Burma	13,12,356	11,596	4,40,190	1,37,706	...	44,967	1,00,615	61,056	...	14,788	1,504	35	21,24,813	...	21,24,813
Bihar and Orissa	3,61,976	51,645	26,415	41,083	...	...	...	...	...	6,970	7,084	...	4,95,173	*200*	4,94,973
Central Provinces and Berar	1,83,447	11,63,803	93,109	1,88,528	2,489	...	19,751	...	13,299	43,314	...	1,506	17,14,346	*3,388*	17,10,958
Assam	4,28,081	...	3,87,801	3,79,654	...	28,505	...	8,858	44,061	15,610	...	...	12,92,570	...	12,92,570
TOTAL	66,29,235	18,36,320	13,17,276	10,24,322	6,304	98,375	1,20,384	79,569	2,24,294	1,37,703	2,34,394	2,627	1,17,10,803	*36,731*	1,16,74,072
													Total India converted into £ at R15–£1	**. £**	**778,271**

No. 66M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	9,924	...	...	6,93,691	4,54,738	...	...	1,410	...	38,129	11,97,892	*12,05,009*	—7,117
Bombay	5,131	...	...	1,40,077	49,065	470	...	...	...	3,27,728	5,22,471	*53,528*	4,68,943
Bengal	4,168	...	289	275	...	...	...	...	...	41,034	45,766	*30,668*	15,098
U. P. of Agra and Oudh	43,262	...	...	8,73,640	1,92,512	...	...	...	...	71,834	11,81,248	*11,01,222*	80,026
Punjab	29,936	...	48,736	1,41,609	75,184	...	...	...	...	12,161	3,07,626	*2,44,712*	62,914
Burma	64,283	...	40,209	17,391	1,021	39,048	80,958	...	...	32,819	2,75,729	...	2,75,729
Bihar and Orissa	9,726	...	...	7,858	12,200	...	9,948	...	...	83,852	1,23,584	*22,771*	1,00,813
Central Provinces and Berar	4,786	726	...	4,78,482	1,29,595	...	...	...	...	2,141	6,15,730	*6,01,696*	14,034
Assam	—4,853	...	...	1,428	21	...	...	...	...	7,383	3,979	...	3,979
TOTAL	1,66,363	726	89,234	23,54,451	9,14,336	39,518	90,906	1,410	...	6,17,081	42,74,025	*32,59,606*	10,14,419
Total India converted into £ at R15=£1 . £													**67,628**

No. 66N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	30,519	...	625	4,431	652	472	...	320	...	1,958	38,977	*5,783*	33,194
Bombay	363	...	274	19,429	99	4,566	32	...	...	57,217	81,980	*845*	81,135
Bengal	21,065	...	22,212	325	...	8,449	...	...	...	78,008	1,30,059	...	1,30,059
U. P. of Agra and Oudh	2,571	...	50	18,315	84,770	...	...	...	...	72,108	1,77,814	*23,979*	1,53,835
Punjab	...	...	18,929	7,392	...	...	...	3,121	...	6,999	36,441	*3,623*	32,818
Burma	28,014	...	88,824	16,152	3,528	1,071	26,310	...	...	4,004	1,67,903	...	1,67,903
Bihar and Orissa	569	...	...	3,375	290	1,785	...	...	...	8,676	14,695	...	14,695
Central Provinces and Berar	...	...	...	17,046	2,577	...	...	...	...	330	19,953	*14,791*	5,162
Assam	633	79	...	9,609	326	...	...	...	...	2,764	13,411	...	13,411
TOTAL	83,734	79	1,30,914	96,074	92,242	16,343	26,342	3,441	...	2,32,064	6,81,233	*49,021*	6,32,212
Total India converted into £ at R15=£1 . £													**42,148**

No. 66O.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General—																										
Baluchistan . .	1,081	...	...	...	240	...	874	...	...	...	...	2,537	...	...	473	2,028	2,849	...	...	1,090	...	275	9,663	21,110	...	21,110
TOTAL .	1,081	...	...	...	240	...	874	...	...	...	...	2,537	...	...	473	2,028	2,849	...	...	1,090	...	275	9,663	21,110	...	21,110
Total India converted into £ at R15=£1 . £																										**1,407**

No. 66P.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sikkim and Bhutan . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,416	12,416	...	12,416
Baluchistan . . .	1,310	...	...	...	24	...	37	...	92	...	...	378	...	19	...	3,881	1,056	...	58	810	15	1,926	10,003	19,609	...	19,609
Bangalore . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,020	5,020	...	5,020
Mysore Residency . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,637	...	...	...	...	...	...	1,637	...	1,637
N.-W. F. Province . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,674	426	5,100	...	5,100
Ajmer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	950	...	...	...	...	...	...	950	...	950
TOTAL .	1,310	...	...	...	24	...	37	...	92	...	...	378	...	19	...	3,881	3,643	...	58	810	15	6,600	27,865	44,732	...	44,732
Total India converted into £ at R15=£1 £																										**2,982**

No. 66Q.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	...	...	...	...	...	...	...	3,396	...	...	1,075	4,471	...	4,471
N.-W. F. Province	1,189	...	...	...	...	...	...	...	...	...	...	1,189	...	1,189
TOTAL	1,189	...	...	...	...	...	...	3,396	...	...	1,075	5,660	...	5,660
Total India converted into £ at R15=£1													£	377

No. 66R.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sikkim and Bhutan	...	...	...	...	...	...	...	...	...	...	...	4,073	4,073	...	4,073
Baluchistan	...	...	...	711	..	250	202	5,523	...	156	...	5,111	11,953	...	11,953
N.-W. F. Province	466	...	240	...	...	...	...	...	...	...	...	...	706	...	706
Ajmer	1,704	...	...	...	...	...	...	...	...	...	...	...	1,704	...	1,704
TOTAL	2,170	...	240	711	...	250	202	5,523	...	156	...	9,184	18,436	...	18,436
Total India converted into £ at R15=£1														£	1,229

No. 66S.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	29	...	...	...	2,805	...	...	...	...	750	3,584	...	3,584
TOTAL	29	...	...	...	2,805	...	...	...	...	750	3,584	...	3,584
Total India converted into £ at R15=£1												£	239

No. 66T.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	38	...	...	...	1,562	...	...	...	...	1,189	2,789	...	2,789
Seistan	...	...	...	...	...	...	...	...	...	500	500	...	500
Bengal	...	...	11,200	...	...	...	...	...	...	...	11,200	...	11,200
TOTAL	38	...	11,200	...	1,562	..	...	...	...	1,689	14,489	...	14,489
Total India converted into £ at R15=£1												**£**	**966**

No. 66U.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	7,656	...	...	...	...	...	...	...	...	...	7,656	...	7,656
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,330	1,330	...	1,330
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	315	45	360	...	360
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	7,656	...	...	...	...	...	...	...	315	1,375	9,346	...	9,346
Total India converted into £ at R15 = £1																									**£**	**623**

No. 66V.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Dept.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	411	...	...	...	...	...	...	...	...	...	...	...	...	22,006	...	...	...	...	...	...	...	...	...	22,417	...	22,417
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,654	12,654	...	12,654
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15,708	1,765	17,473	...	17,473
TOTAL	411	...	...	...	...	...	...	...	...	...	...	...	...	22,006	...	...	...	...	...	...	...	15,708	14,419	52,544	...	52,544
Total India converted into £ at R15=£1																									**£**	**3,503**

No. 66W.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	...	...	3,874	924	...	2,486	3,207	...	997	...	...	11,488	...	11,488
Bengal	...	...	...	...	...	...	...	...	650	...	...	...	650	...	650
U. P. of Agra and Oudh	..	...	...	...	...	...	...	921	...	...	...	...	921	...	921
Punjab	323	...	...	...	...	...	...	...	...	...	...	...	323	...	323
Bihar and Orissa	...	...	...	...	...	...	...	...	5,000	...	...	...	5,000	...	5,000
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	133	..	...	...	133	...	133
TOTAL	323	...	...	3,874	924	...	2,486	4,128	5,783	997	...	...	18,515	...	18,515
Total India converted into £ at R15=£1														**£**	**1,234**

No. 66X.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	554	4,073	...	14,964	460	100	6,956	6,637	...	3,071	...	25	36,840	760	36,080
Bengal	4,204	737	...	...	...	...	...	...	...	...	...	...	4,941	...	4,941
U. P. of Agra and Oudh	...	1,646	...	...	...	...	...	262	...	...	...	...	1,908	...	1,908
Punjab	7,520	...	...	...	...	...	...	...	...	...	...	...	7,520	...	7,520
Bihar and Orissa	...	...	...	500	...	...	...	...	22,304	2,609	...	...	25,413	...	25,413
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	...	23,329	...	...	23,329		23,329
TOTAL	12,278	6,456	...	15,464	460	100	6,956	6,899	22,304	29,009	...	25	99,951	760	99,191
Total India converted into £ at R15=£1														**£**	**6,613**

No. 66Y.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	9,068	...	...	...	695	...	...	...	...	...	1,086	10,849	...	10,849
Bengal	...	...	...	...	...	...	...	...	...	...	30,560	30,560	...	30,560
United Provinces	...	...	9,113	...	...	...	...	...	...	...	468	9,581	...	9,581
Punjab	1,012	...	...	...	...	...	...	...	...	...	...	1,012	...	1,012
Bihar and Orissa	3,52,103	...	...	4,000	2,36,745	600	...	...	...	...	6,500	5,99,948	...	5,99,948
C. P. and Berar	...	...	...	...	—53	...	...	...	...	...	...	—53	...	—53
Assam	928	450	...	...	1,41,925	...	...	...	...	...	...	1,43,303	...	1,43,303
Total	3,63,111	450	9,113	4,000	3,79,312	600	...	...	...	...	38,614	7,95,200	...	7,95,200
Total India converted into £ at R15 = 15 £1													**£**	**53,013**

No. 66Z.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	21	...	...	...	880	...	...	...	...	...	2,811	3,712	...	3,712
Bengal	...	...	8,500	...	...	...	...	...	...	...	5,52,638	5,61,138	...	5,61,138
United Provinces	100	...	...	...	8,527	...	...	...	...	...	13,072	21,699	...	21,699
Punjab	1,802	...	...	...	...	...	...	...	...	...	...	1,802	...	1,802
Bihar and Orissa	26,415	...	15,000	...	78,060	...	...	...	...	...	6,75,499	7,94,974	...	7,94,974
Assam	4,891	...	11,141	3,432	1,250	...	...	...	...	...	1,223	21,937	...	21,937
Total	33,229	...	34,641	3,432	88,717	...	...	...	...	...	12,45,243	14,05,262	...	14,05,262
Total India converted into £ at R15 = £1													**£**	**93,684**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-1917.

Section L.—Military Receipts and Services.

Revenue £1,575,946, Expenditure £26,566,757.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective	67A	Abstract Account of Receipts	217	...	993,194	...
„ „	67B	Ditto ditto of Charges	219	...	...	21,221,694
„ Non-Effective	67A	Ditto ditto of Receipts	217	...	122,324	...
„ „	67B	Ditto ditto of Charges	219	...	...	3,038,309
Army	67C	Detailed Account of Receipts	229	1,115,518	...	...
„	67D	Detailed Account of Charges	251	24,260,003	...	...
Marine	68A	Receipts	252	...	365,027	...
„	68B	Expenditure	253	...	...	693,680
Military Works	69A	Receipts	254	...	95,401	...
„	69B	Expenditure	255	...	...	1,594,538
		Details of Expenditure on—				
„	69C	New Works	256	711,525	...	...
„	69D	Repairs	257	331,990	...	...
Special Defence Works	70	Expenditure	258	...	...	18,536
				Total	1,575,946	26,566,757

No. 67A.—ABSTRACT ACCOUNT of ARMY RECEIPTS

Grants.	Head of Receipts.	For details see page	Peshawar Division.	Rawal-Pindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	Secunderabad Division.	No. of items.
	EFFECTIVE SERVICES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
III	Regimental Pay, Allowances and Charges (including Volunteers) . . .	220	4,704	2,485	198	5,105	1,573	1,778	1,573	2,643	850	1
IV	Supply and Transport (including Farms) . .	220	93,865	1,45,475	1,88,476	78,360	1,46,196	1,76,375	65,724	1,63,222	1,15,969	2
V	Veterinary Services . .	222	...	...	—10	...	...	3	...	...	...	3
VI	Army Clothing Department, Supplies and Services (a)	222	...	...	...	...	...	...	...	...	...	4
VII	Remount Establishments, Supplies and Services .	222	...	...	...	...	...	...	...	...	...	5
VIII	Medical Services . .	224	275	1,110	1,206	682	254	596	374	1,242	451	6
IX	Medical Stores . . .	224	...	...	...	...	...	...	...	...	...	7
X	Ordnance Establishments, Supplies and Services .	224	...	...	...	...	...	...	...	...	...	8
XII	Education . . .	226	71	72	30,737	166	132	133	118	453	154	9
XIV	Miscellaneous Services .	226	781	2,411	72,077	2,45,233	1,89,743	10,831	3,02,644	—5,168	1,31,499	10
XV	Hutting	226	10,819	19,799	25,579	10,192	2,363	8	22,703	6,233	10,045	11
XVI	Conveyance by Road, River and Sea	228	236	50	36	819	1,566	1,424	1,191	2,241	114	12
XVII	Conveyance by Rail . .	228	...	...	...	...	...	...	...	...	...	13
XVIII	Cantonments . . .	228	757	282	1,494	606	1,744	1,433	2,995	3,337	—59	14
	TOTAL EFFECTIVE SERVICES.		1,13,508	1,71,687	3,19,793	3,41,163	3,43,571	1,92,581	3,97,322	1,74,203	2,59,023	15
	NON-EFFECTIVE SERVICES.											
XIX	Rewards for Military Services	228	37	56	161	57	11,194	44	20	164	59	16
XX	Pensions . . .	228	2,379	3,674	6,486	1,710	4,516	6,631	937	—2,885	7,902	17
	TOTAL NON-EFFECTIVE SERVICES . . .		2,416	3,730	6,647	1,767	15,710	6,675	957	—2,721	7,961	18
	TOTAL ARMY RECEIPTS		1,15,924	1,75,417	3,26,440	3,42,930	3,59,281	1,99,256	3,98,279	1,71,482	2,66,984	19

(a) *Vide* footnote (a) at pages 222 and 223.

for the Year ended 31st March 1917.

No. of Items.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at ₹15=£1.	England.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	224	...	...	...	—67	...	...	21,069	1,405	939	2,344
2	43,769	3,395	2,941	27,518	41,602	30,21,591	...	43,16,478	287,765	...	287,765
3	...	...	...	...	...	...	...	—7	...	...	...
4	...	...	...	...	...	12,47,885	...	12,47,885	83,192	3,996	87,188
5	...	...	...	...	...	1,79,622	...	1,79,622	11,975	...	11,975
6	475	...	...	2	18	...	...	6,685	446	...	446
7	...	...	...	...	...	12,52,943	...	12,52,943	83,530	...	83,530
8	...	...	...	...	...	20,10,365	...	20,10,365	134,024	370	134,394
9	66	...	...	...	...	...	...	32,102	2,140	...	2,140
10	32	210	2,509	112	162	5,465	3,03,365	12,61,906	84,127	150,127	234,254
11	...	2,915	3,268	3,027	8	...	...	1,16,959	7,797	...	7,797
12	1,997	183	11	5	208	...	...	10,081	672	136,769	137,441
13	...	...	...	...	...	45,204	...	45,204	3,013	...	3,013
14	1,014	...	...	...	...	...	...	13,608	907	...	907
15	47,577	6,703	8,729	30,664	41,931	77,63,075	3,03,365	1,05,14,895	700,993	292,201	993,194
16	116	...	34	15	81	...	...	12,038	802	...	802
17	1,055	692	1,115	726	...	12,08,691	...	12,43,629	82,909	38,613	121,522
18	1,171	692	1,149	741	81	12,08,691	...	12,55,667	83,711	38,613	122,324
19	48,748	7,395	9,878	31,405	42,012	89,71,766	3,03,365	1,17,70,562	784,704	330,814	1,115,518

No. 67 B.—ABSTRACT ACCOUNT of ARMY CHARGES

Grants.	Head of Expenditure.	For details see page	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	No. of items.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	EFFECTIVE SERVICES.										
1	Administration	230	3,23,647	5,99,487	27,34,728	82,150	4,39,262	3,58,435	2,73,275	1,74,764	1
2	Military Accounts	230	1,96,719	2,92,454	2,88,659	2,11,536	4,80,579	2,23,413	1,92,524	2,49,875	2
3	Regimental Pay, Allowances and Charges (including Volunteers)	234	1,04,10,833	70,56,207	61,89,346	69,40,015	88,87,205	86,71,069	73,93,574	41,13,296	3
4	Supply and Transport (including Farms)	236	45,46,145	52,16,763	32,24,403	22,42,558	26,41,606	30,42,202	20,53,447	13,46,666	4
5	Veterinary Services	236	37,063	38,220	23,851	26,132	35,041	25,595	39,890	14,813	5
6	Army Clothing Department, Supplies and Services	238	...	...	...	...	...	...	...	...	6
7	Remount Establishments, Supplies and Services	238	...	...	...	...	...	...	...	...	7
8	Medical Services	240	8,09,167	8,37,489	8,39,681	7,54,226	7,25,635	5,47,986	6,24,451	16,45,814	8
9	Medical Stores	240	...	...	...	...	...	...	...	...	9
10	Ordnance Establishments, Supplies and Services	242	...	...	...	...	...	...	...	...	10
11	Ecclesiastical	242	17,230	36,655	62,783	54,053	50,224	19,392	54,343	43,489	11
12	Education	244	18,456	58,634	1,91,384	13,677	72,453	5,363	27,254	73,664	12
13	Compensation for Dearness of Food and Forage	244	8,28,333	5,82,792	5,48,198	6,07,094	2,24,474	2,16,293	3,69,394	17,254	13
14	Miscellaneous Services	246	64,165	2,20,507	1,38,047	53,824	2,26,809	56,500	61,126	*—4,71,397*	14
14-A	Indian Munitions Board	246	...	...	...	...	...	...	...	...	...
15	Hutting	246	23,925	22,078	43,177	32,772	27,149	2,420	41,550	14,896	15
16	Conveyance by Road, River and Sea	248	1,924	40,311	26,581	61,398	2,80,850	79,181	20,594	1,69,170	16
17	Conveyance by Rail	248	...	...	...	...	...	...	...	...	17
18	Cantonments	248	1,03,018	4,36,340	2,05,751	2,00,568	1,77,568	74,623	1,97,186	1,35,066	18
	TOTAL EFFECTIVE SERVICES		1,73,80,625	1,54,37,937	1,45,16,589	1,12,80,003	1,42,68,855	1,33,22,472	1,13,48,608	75,27,370	19
	NON-EFFECTIVE SERVICES.										
19	Rewards for Military Services	250	6,056	13,173	14,969	14,142	24,891	9,435	10,833	8,862	20
20	Pensions	250	2,58,472	13,14,549	22,31,123	7,88,112	20,12,222	1,56,573	4,56,661	10,60,312	21
	TOTAL NON-EFFECTIVE SERVICES		2,64,528	13,27,722	22,46,092	8,02,254	20,37,113	1,66,008	4,67,494	10,69,174	22
	TOTAL EFFECTIVE AND NON-EFFECTIVE SERVICES		1,76,45,153	1,67,65,659	1,67,62,681	1,20,82,257	1,63,05,968	1,34,88,480	1,18,16,102	85,96,544	23

for the Year ended 31st March 1917.

No. of items.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at R15 = £1.	England. Stores.	England. Other charges.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£	£
1	3,01,467	1,98,561	63,310	59,481	62,341	77,909	...	...	57,48,817	383,254	...	...	383,254
2	1,99,397	1,68,140	376	...	...	24,662	5,99,109	*—5,06,601*	26,20,842	174,723	...	...	174,723
3	62,37,865	44,03,453	20,33,328	16,40,544	16,82,304	20,00,767	...	*—4,32,749*	7,72,27,057	5,148,471	...	1,145,336	6,293,807
4	18,62,637	16,37,656	58,445	2,17,022	5,46,551	9,91,153	34,08,886	*—39,18,364*	2,91,17,776	1,941,185	273,867	...	2,215,052
5	54,357	6,600	...	...	...	7,915	...	*—1,36,693*	1,72,784	11,519	...	...	11,519
6	...	...	...	...	...	...	42,37,239	...	42,37,239	282,483	108,039	...	390,522
7	...	...	...	...	...	...	44,62,466	...	44,62,466	297,498	...	4,152	301,650
8	9,94,739	2,54,862	47,039	16,158	59,666	2,16,918	...	*—53,61,304*	30,12,527	200,835	...	1,335	202,670
9	...	...	...	...	...	...	6,19,833	...	6,19,833	41,322	182,705	...	224,027
10	...	...	...	...	...	...	1,22,46,030	*—3,75,000*	1,18,71,030	791,402	1,152,872	2,740	1,947,014
11	41,536	11,054	...	...	...	6,000	...	...	3,96,759	26,451	...	...	26,451
12	1,00,622	1,324	685	1,164	50	485	716	...	5,65,931	37,729	...	72	37,801
13	3,34,818	...	3,14,058	3,35,390	1,48,252	1,53,280	...	*—12,78,710*	34,00,920	226,728	...	...	226,728
14	42,176	13,664	11,398	9,331	7,389	163	5,598	11,27,39,146	11,31,78,446	7,545,229	29,638	6,610	7,581,477
...	...	...	...	...	...	...	...	55,019	55,019	3,668	...	...	3,668
15	35,574	120	7,759	1,400	4,104	*—12*	...	...	2,56,912	17,127	...	...	17,127
16	1,17,835	1,35,876	...	164	1,347	30,000	...	...	9,65,231	64,349	...	283,646	347,995
17	...	...	...	...	...	...	1,09,80,704 (a)	...	1,09,80,704	732,047	...	...	732,047
18	80,232	62,355	16,136	8,576	12,716	27,782	...	...	17,37,917	115,861	...	...	115,861
19	1,04,03,255	68,93,665	25,52,534	22,89,230	25,24,720	35,37,022	3,65,60,581	10,07,84,744	27,06,28,210	18,041,881	1,747,121 (b)	1,444,391	21,233,393
											3,191,512		
20	3,371	1,071	2,464	1,941	1,273	1,620	...	18,495	1,32,596	8,840	...	125	8,965
21	22,41,210	1,33,438	65,391	23,147	34,515	2,462	1,08,794	18,25,630	1,27,12,611	847,507	...	2,181,837	3,029,344
22	22,44,581	1,34,509	67,855	25,088	35,788	4,082	1,08,794	18,44,125	1,28,45,207	856,347	...	2,181,962	3,038,309
23	1,26,47,836	70,28,174	26,20,389	23,14,318	25,60,508	35,41,104	3,66,69,375	10,26,28,869	28,34,73,417	18,898,228	1,747,121	3,626,353	24,271,702
											5,373,474		
	TOTAL EFFECTIVE SERVICES AS ABOVE, EXCLUDING UNADJUSTED EXPENDITURE .								27,06,28,210	18,041,881	1,747,121	1,444,391	21,233,393
	UNADJUSTED EXPENDITURE								*—1,75,481*	*—11,699*	...	...	*—11,699*
	TOTAL EFFECTIVE SERVICES INCLUDING UNADJUSTED EXPENDITURE . . .								27,04,52,729	18,030,182	1,747,121	1,444,391	21,221,694
	TOTAL NON-EFFECTIVE SERVICES AS ABOVE								1,28,45,207	856,347	...	2,181,962	3,038,309
	TOTAL ARMY CHARGES .								28,32,97,936	18,886,529	1,747,121	3,626,353	24,260,003

(*a*) The expenditure under Grant 17 is shown here in lump sum as it is audited by the Controller of Military Supply Accounts: but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account at pages 248 and 249.

(*b*) Includes £827,134-14-3 for "Schedule Measure Expenditure."

No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT III.							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS).							
Under control of General Officers Commanding Divisions and Independent Brigades.							
Discharge Purchase Money	...	...	...	...	—270	—270	—135
Miscellaneous	4,704	2,488	198	5,105	1,843	2,048	1,708
TOTAL IN INDIA . Rs.	4,704	2,488	198	5,105	1,573	1,778	1,573
RECEIPTS UNDER GRANT IV.							
SUPPLY AND TRANSPORT (INCLUDING FARMS).							
Part I.—Under control of Army Headquarters, etc.							
Sale of Dairy produce	...	...	...	...	...	...	...
Miscellaneous Receipts—Dairy Farms	...	...	...	...	...	...	...
TOTAL, PART I	...	...	...	...	...	...	...
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Proceeds of sale of Provisions and Stores	73,700	1,02,386	80,997	54,716	1,15,085	1,61,633	43,655
Do. of sale of Rum	4,404	7,017	100	456	123	662	...
Do. of sale of Transport, Battery or Ambulance cattle	1,287	3,346	3,370	1,064	8	1,419	456
Miscellaneous Transport and Ambulance Receipts for hire of cattle, sale of old equipment, etc.	5,150	6,325	4,829	2,617	1,131	3,738	177
Proceeds of sale of bedding, etc.	1,607	2,925	5,038	1,323	1,386	1,527	6,887
Recoveries for damaged or deficient equipment, etc.	2,707	1,743	1,117	438	338	372	466
Value of Stores issued to other Departments	10	...	...	...	267	...	...
Miscellaneous	1,817	1,077	18,924	1,024	1,803	7,024	293
Receipts in connection with Grass Cultivation	5,183	20,646	74,101	16,722	26,055	...	13,790
TOTAL PART II	95,865	1,45,475	1,88,476	78,360	1,46,196	1,76,375	65,724
TOTAL . Rs.	95,865	1,45,475	1,88,476	78,360	1,46,196	1,76,375	65,724

for the Year ended 31st March 1917.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
270	...	—135	...	...	...	—99	...	...	—639
2,373	850	359	...	...	...	32	...	...	21,708
2,643	850	224	...	...	...	—67	...	...	21,069
								Total India converted into £ at Rs. 15 = £1 . £	**1,405**
IN ENGLAND—									
								Amount received on account of the pay during voyage of Regiments proceeding to India . . £	929
								National Health Insurance (receipts in excess of payments) . . . . . „	10
								£	939
								TOTAL . £	2,344
...	...	...	...	...	...	...	(a) 28,30,879	...	28,30,879
...	...	...	...	...	...	...	(b) 1,90,712	...	1,90,712
...	...	...	...	...	...	...	30,21,591	...	30,21,591
1,45,174	1,00,721	32,108	2,600	2,000	19,958	1,842	...	...	9,36,575
888	...	5	...	...	...	3	..	...	13,658
76	125	1,971	200	500	3,223	86	...	...	17,131
137	2,363	1,534	465	151	2,725	245	...	...	31,587
1,764	2,981	174	...	128	14	186	...	...	25,950
1,864	352	481	...	3	...	2	...	...	9,883
118	...	1,214	...	...	...	...		...	1,609
2,403	1,801	6,282	130	159	214	39,238	...	...	82,189
10,798	7,626	...	...	...	1,384	...	...	...	1,76,305
1,63,222	1,15,969	43,769	3,395	2,941	27,518	41,602	...	..	12,94,887
1,63,222	1,15,969	43,769	3,395	2,941	27,518	41,602	30,21,591	...	43,16,478
								Total India converted into £ at Rs. 15=£1 . £	**287,765**

(a) Peshawar Division . 2,13,978; Rawal Pindi „ . 4,11,347; Lahore „ . 3,55,226; Meerut „ . 36,371; Lucknow „ . 1,81,095; Quetta Division . 2,55,281; Mhow „ . 2,72,915; Poona „ . 7,91,464; Secunderabad „ . 2,66,352; Aden Brigade „ . 46,850

(b) Peshawar Division . 22,974; Rawal Pindi „ . 19,211; Lahore „ . 78,667; Meerut „ . 1,827; Lucknow „ . 18,762; Quetta Division . 12,925; Mhow „ . 12,593; Poona „ . 14,934; Secunderabad „ . 5,920; Aden Brigade „ . 2,879

No. 67C.—Detailed Account of Army Receipts

Heads of Receipts.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT V.							
Veterinary Services.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Miscellaneous	...	...	—10	...	...	3	...
RECEIPTS UNDER GRANT VI. (a)							
Army Clothing Department, Supplies and Services.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Proceeds of sale of public clothing (British troops)	1,043	1,205	779	328	780	2,158	346
Proceeds of sale of personal clothing (British troops)	32,093	28,669	4,056	19,237	15,593	25,884	15,621
Proceeds of sale of clothing (Indian troops)	6,754	1,671	26	5,772	149	7,399	2,185
Proceeds of sale of clothing stores not embraced under the above heads	27,633	39,776	49,268	51,833	42,929	36,748	48,830
Proceeds of sale of necessaries	65,113	77,148	43,688	46,307	42,285	51,533	81,841
Proceeds of sale of clothing, etc., by auction with Regiments	719	477	35	248	349	83	4
Proceeds of sale of clothing, etc., by auction in Factories	...	...	...	...	7,348	...	...
Value of stores issued to other Departments	...	...	...	...	13,024	...	...
Miscellaneous	...	...	13	5,658	11,010	...	...
Total in India . Rs.	1,33,355	1,48,946	97,865	1,29,383	1,33,467	1,23,805	1,48,827
RECEIPTS UNDER GRANT VII.							
Remount Establishments, Supplies and Services.							
Under Control of Army Headquarters, etc.							
Proceeds of sale of cattle and remounts	...	...	...	...	...	...	...
Proceeds of sale of regimental cast horses	...	...	...	...	...	...	...
Proceeds of sale and hire of chargers selected by officers	...	...	...	...	...	...	...
Rent of lands	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total . Rs.	...	...	...	...	...	...	...

(a) The receipts under Grant VI are shown at page 216 in lump sum as they are audited by the Controller of Military Supply under the several Divisional columns in this

for the Year ended 31st March 1917—*continued.*

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	—7
3,883	1,344	238	...	...	...	...	...	...	12,104
41,648	2,121	—1,104	...	...	...	...	...	...	1,33,818
725	1,247	30	—9	...	2,023	...	...	...	27,972
29,825	1,03,027	11,666	5,564	5,429	128	9	...	...	4,52,665
49,260	43,158	14,198	106	...	1	...	...	...	5,14,638
6,834	900	127	1	...	...	...	...	...	9,777
...	33	...	...	...	...	...	...	...	7,381
...	1,649	...	...	...	...	...	...	...	14,673
20	8,109	47	...	...	...	...	...	...	24,857
1,32,195	1,61,588	25,202	5,662	5,429	2,152	9	...	...	12,47,885
								Total India converted into £ at Rs. 15=£ 1 . £	83,192
IN ENGLAND— Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military Stores, &c., Clothing and Necessaries . . £									3,996
								TOTAL . £	87,188
...	...	...	...	...	...	...	51,295	...	51,295
...	...	...	...	...	...	...	5,462	...	5,462
...	...	...	...	...	...	...	70,648	...	70,648
...	...	...	...	...	...	...	8,438	...	8,438
...	...	...	...	...	...	...	43,779	...	43,779
...	...	...	...	...	...	...	1,79,622	...	1,79,622
								Total India converted into £ at Rs. 15=£ 1 . £	11,975

Accounts; but as they are under the control of General Officers Commanding Divisions and Independent Brigades they have been distributed account.

No. 67C.—Detailed Account of Army Receipts

Heads of Receipts.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT VIII.							
Medical Services.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Stoppages from officers and men in hospitals .	51	425	1,075	611	161	473	70
Miscellaneous	224	685	131	71	93	123	304
Total . Rs.	275	1,110	1,206	682	254	596	374
RECEIPTS UNDER GRANT IX.							
Medical Stores.							
Under Control of Army Headquarters, etc.							
Proceeds of sale of Medical Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments .	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total . Rs.	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT X.							
Ordnance Establishments, Supplies and Services.							
Under Control of Army Headquarters, etc.							
Arsenals and Depôts—							
Proceeds of sale of Ordnance Stores and Camp Equipage . . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Factories—							
Proceeds of sale of Ordnance Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total . Rs.	...	...	...	...	...	...	...

for the Year ended 31st March 1917—*continued.*

Poona Division.	Secundera-bad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
824	223	473	...	...	...	7	...	...	4,393
418	228	2	...	...	2	11	...	...	2,292
1,242	451	475	...	...	2	18	....	...	6,685
							Total India converted into £ at Rs. 15=£1	**£**	**446**
...	...	...	...	...	...	...	1,14,690	...	1,14,690
...	...	...	...	...	...	...	11,18,763	...	11,18,763
...	...	...	...	...	...	...	19,490	...	19,490
...	...	...	...	...	...	...	12,52,943	...	12,52,943
							Total India converted into £ at Rs. 15=£1	**£**	**83,530**
...	...	...	...	...	...	...	3,62,609	...	3,62,609
...	...	...	...	...	...	...	1,95,162	...	1,95,162
...	...	...	...	...	...	...	71,906	...	71,906
...	...	...	...	...	...	...	12,38,626	...	12,38,626
...	...	...		...	...	...	50,817	...	50,817
...	...	...	...	...	...	...	91,245	...	91,245
...	...	...	...	...	...	...	20,10,365	...	20,10,365
							Total India converted into £ at Rs. 15=£1	**£**	**134,024**
IN ENGLAND:									
Value of Ordnance and Miscellaneous accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, etc.—								**£**	**370**
							TOTAL		**134,394**

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XII.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EDUCATION.							
Under Control of Army Head-Quarters, etc.							
Receipts from Schools, etc.	71	72	30,735	165	132	133	112
Miscellaneous	...	...	2	1	...	...	6
TOTAL . Rs.	71	72	30,737	166	132	133	118
RECEIPTS UNDER GRANT XIV.							
MISCELLANEOUS SERVICES.							
Part I.—Under Control of Army Head-Quarters, etc.							
Fines and forfeitures of contractors and others	...	...	...	...	...	...	...
Miscellaneous	—20	—29	65	—16	—13	—5	—8
Receipts in India (*i.e.*, advances by Army paymasters in the Colonies) on account of the Capitation Rate payable by the Imperial Government in respect of Indian Infantry Regiments lent for service in the Colonies	...	...	71,500	2,43,425	1,41,860	...	3,00,794
Special Services—							
Tibet Mission	...	...	...	...	33,276	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
Muscat Reinforcement 1913	...	...	...	...	...	...	...
War—1914—Creditable to Indian Government—							
Port Defences	...	...	...	...	...	...	...
Censors	...	...	...	...	...	...	...
Other measures of internal defence	...	...	...	...	...	...	...
Aden operations	...	...	...	...	...	...	...
Operations in Arabia	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1916	...	...	...	...	...	...	...
Despatch of Troops to Robat	...	...	...	...	...	...	...
Total Part I . Rs.	—20	—29	71,565	2,43,409	1,75,123	—5	3,00,786
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Fines and forfeitures of contractors and others	598	758	407	1,379	16	10,350	588
Miscellaneous	203	1,682	105	445	14,604	—14	1,270
Total Part II . Rs.	801	2,440	512	1,824	14,620	10,336	1,858
TOTAL . Rs.	781	2,411	72,077	2,45,233	1,89,743	10,331	3,02,644
RECEIPTS UNDER GRANT XV.							
HUTTING.							
Under Control of Army Head-Quarters, etc.							
Hutting	10,819	19,799	25,579	10,192	2,363	8	22,703

for the Year ended 31st March 1917—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
453	154	66	...	...	...	...	...	...	32,093
...	...	...	...	...	...	...	...	...	9
453	154	66	...	...	...	...	...	...	32,102
								Total India converted into £ at Rs. 15=£1	£ 2,140
...	...	...	...	...	...	...	4,426	...	4,426
—14	*—24*	*—19*	...	*—5*	...	*—1*	1,039	...	950
...	129,608	...	...	...	...	...	...	...	8,87,187
...	...	...	...	...	...	...	...	...	33,276
3,151	...	...	...	...	...	...	...	...	3,151
—8,356	...	...	...	...	...	...	...	...	*—8,356*
...	...	...	...	...	...	...	...	3,684	3,684
...	...	...	...	...	...	...	...	1,813	1,813
...	...	...	...	...	...	...	...	958	958
...	...	...	...	...	...	...	...	82,538	82,538
...	...	...	...	...	...	...	...	16	16
...	...	...	...	...	...	...	...	31,769	31,769
...	...	...	...	...	...	...	...	1,82,184	1,82,184
...	...	...	...	...	...	...	...	*—6,291*	*—6,291*
—5,219	1,29,584	*—19*	...	*—5*	...	*—1*	5,465	2,96,671	12,17,305
20	162	2	210	2,514	112	160	...	...	17,776
31	1,753	49	...	...	...	3	...	6,694	26,825
51	1,915	51	210	2,514	112	163	...	6,694	44,601
—5,168	1,31,499	32	210	2,509	112	162	5,465	3,03,365	12,61,906
								Total India converted into £ at Rs. 15=£1	£ 84,127

IN ENGLAND:

Contribution by the Imperial Government in respect of Military Charges for Aden	£	100,000
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	"	48,500
Receipt in respect of expenditure in 1914-15 and 1915-16 in connection with the Indian Volunteer Ambulance Corps	"	354
Receipt in respect of expenditure in 1915-16 in connection with Reinforcements for Aden	"	78
Contribution by the Imperial Government for the year 1916-17 in respect of the Military Attaché at Meshed	"	950
Fees, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst	"	245
	£	150,127
TOTAL	£	234,254

6,233	10,045	...	2,915	3,268	3,027	8	...	...	1,16,959
								Total India converted into £ at Rs. 15=£1	£ 7,797

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XVI. CONVEYANCE BY ROAD, RIVER AND SEA. *Under Control of General Officers Commanding Divisions and Independent Brigades.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Recoveries of table money, etc., in Inland Steamers and Private and Government Steamers by Sea	236	50	21	44	1,121	974	96
Recoveries of table money, etc., in Indian Troop Service Transports	...	...	...	25	...	...	2
Miscellaneous	...	...	15	750	445	450	1,093
TOTAL . Rs.	236	50	36	819	1,566	1,424	1,191
RECEIPTS UNDER GRANT XVII. CONVEYANCE BY RAIL. *Under Control of Army Head-Quarters, etc.*							
Miscellaneous	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT XVIII. CANTONMENTS. *Under Control of General Officers Commanding Divisions and Independent Brigades.*							
Receipts and Recoveries on account of the Cantonment Magistrates' Department	757	282	1,494	606	1,744	1,433	2,995
RECEIPTS UNDER GRANT XIX. REWARDS FOR MILITARY SERVICES. *Under Control of Army Head-Quarters, etc.*							
Decorations and medals	37	56	161	57	11,194	44	20
RECEIPTS UNDER GRANT XX. PENSIONS. *Under Control of Army Head-Quarters, etc.*							
Indian Military Service Family Pensions	...	...	...	...	...	...	...
Miscellaneous	2,379	3,674	6,486	1,710	4,516	6,631	937
TOTAL . Rs.	2,379	3,674	6,486	1,710	4,516	6,631	937
TOTAL RECEIPTS, MILITARY DEPARTMENT IN INDIA	1,15,924	1,75,417	3,26,440	3,42,930	3,59,281	1,99,256	3,98,279

for the Year ended 31st March 1917—*continued.*

Poona Division.	Secundera-bad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,938	114	1,997	183	11	5	187	...	...	6,977
—*823*	...	...	...	...	...	—*15*	...	...	—*811*
1,126	...	...	...	...	...	36	...	...	3,915
2,241	114	1,997	183	11	5	208	...	...	10,081
						Total India converted into £ at Rs. 15=£1		. £	**672**
IN ENGLAND: Contribution by the Imperial Government in respect of Cost of the Transport of Troops . . .								£	**130,000**
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, etc. .								,,	**6,769**
								£	**136,769**
								TOTAL . £	**137,441**
...	...	...	...	...	...	...	45,204	...	45,204
						Total India converted into £ at Rs. 15=£1		. £	**3,013**
3,337	—*59*	1,014	...	...	...	...	...	...	13,603
						Total India converted into £ at Rs. 15=£1		. £	**907**
164	59	116	...	34	15	81	...	...	12,038
						Total India converted into £ at Rs. 15=£1		. £	**802**
...	...	...	...	...	...	...	12,08,691	...	12,08,691
—*2,885*	7,902	1,055	692	1,115	726	...	...	...	34,938
—*2,885*	7,902	1,055	692	1,115	726	...	12,08,691	...	12,43,629
						Total India converted into £ at Rs. 15=£1		. £	**82,909**
IN ENGLAND: Subscriptions towards Indian Military Service Family Pensions								£	**38,613**
								TOTAL . £	**121,522**
1,71,482	2,66,984	48,748	7,395	9,878	31,405	42,012	89,71,766	3,03,365	1,17,70,562
						Total India converted into £ at Rs. 15=£1		. £	**784,704**
TOTAL ARMY RECEIPTS, IN ENGLAND								£	**330,814**
								GRAND TOTAL . £	**1,115,518**

No. 67D.—DETAILED ACCOUNT of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 1. ADMINISTRATION. *Part I.—Under Control of Army Head-Quarters, etc.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Commander-in-Chief in India	...	...	3,19,687	...	...	...	...
General Staff Branch	...	...	9,52,610	...	...	...	...
Adjutant-General's Branch	...	...	4,52,381	...	...	...	...
Quarter-Master General's Branch	...	...	6,62,948	...	...	...	...
Medical Branch	...	...	2,39,535	...	...	...	...
General Officers Commanding the Northern and Southern Armies	...	1,47,954	...	...	...	...	...
Personal Staff of the Governor-General, Governors and Lieutenant-Governors	...	...	...	...	83,751	...	...
TOTAL PART I	...	1,47,954	26,27,161	...	83,751	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Divisional and Brigade Commands and Staff	3,23,647	4,51,533	1,07,567	82,150	3,55,511	3,58,435	2,73,275
TOTAL	3,23,647	5,99,487	27,34,728	82,150	4,39,262	3,58,435	2,73,275
GRANT 2. MILITARY ACCOUNTS. *Under Control of Finance Department.*							
Military Accountant-General	...	...	...	...	2,04,148	...	...
Inspecting Staff Northern and Southern Armies	...	42,101	...	...	...	...	...
Controller's Office	47,805	67,983	66,362	47,988	1,19,617	70,201	45,068
Divisional Audit Office	55,720	68,339	1,01,240	81,354	66,529	56,020	57,135
Divisional Disbursing Office	88,617	1,11,390	1,21,057	81,453	90,285	97,192	85,807
Officers in charge of Treasure Chests	4,577	...	...	741	...	...	4,514
Special Services— Gilgit Agency	...	2,641	...	...	...	...	...
TOTAL	1,96,719	2,92,454	2,88,659	2,11,536	4,80,579	2,23,413	1,92,524
GRANT 3. REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS). *Part I.—Under Control of Army Head-Quarters, etc.*							
Officers of the General List Infantry and unemployed General Officers	...	...	18,816	...	...	...	...
Governor-General's Body-Guard	...	...	...	76,812	...	...	...
Governor's Body-Guard, Madras	...	...	...	...	...	...	...
Nepal Escort	...	...	...	...	23,487	...	...
Indian Army—Miscellaneous—Expenditure for instructional stores of Signal Companies	2,018	58	...	...	...	1,435	...
Indian Army—Recruiting Depôts	16,232	17,966	18,006	28,514	43,766	...	23,351
Volunteers—Camps-of-Exercise and Allowances for Field days	...	...	28,732	19,258	1,00,175	9,192	13,501
Deduct— Furlough allowance of officers debitable to the Imperial Governmen	...	...	...	...	...	...	...
TOTAL PART I	18,250	18,024	65,554	1,24,584	1,67,428	10,627	36,852

for the Year ended 31st March 1917.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	..	...	...	...	3,19,687
...	...	...	...	...	...	...	...	...	9,52,610
...	...	...	...	...	...	...	...	...	4,52,381
...	...	...	...	...	...	...	...	...	6,62,948
...	...	...	...	...	...	306	...	...	2,39,841
...	24,267	...	...	...	...	...	...	...	1,72,221
32,764	27,461	...	...	...	...	...	...	...	1,43,976
32,764	51,728	...	...	...	...	306	...	...	29,43,664
1,42,000	2,49,739	1,98,561	63,310	59,481	62,341	77,603	...	...	28,05,153
1,74,764	3,01,467	1,98,561	63,310	59,481	62,341	77,909	...	...	57,48,817
					Total India converted into £ at Rs. 15 = £1			**£**	**383,254**
...	...	...	...	...	...	...	...	12,647	2,16,795
3,079	...	...	...	...	...	...	...	...	45,180
1,38,922	72,128	53,459	...	...	...	2,671	5,99,109	*—2,40,734*	10,90,579
35,351	45,573	46,308	...	...	...	3,040	...	*—63,550*	5,53,059
57,962	81,696	68,373	...	...	...	17,052	...	*—2,14,964*	6,35,920
14,561	...	...	376	...	...	1,899	...	...	26,668
...	...	...	...	...	...	...	...	...	2,641
2,49,875	1,99,397	1,68,140	376	...	...	24,662	5,99,109	*—5,06,601*	26,20,842
					Total India converted into £ at Rs. 15 = £1			**£**	**174,723**
...	...	...	...	...	...	...	...	...	18,816
...	...	...	...	...	...	...	...	186	76,998
...	22,631	...	...	...	...	...	...	94	22,725
...	...	...	...	...	...	...	...	116	23,603
...	...	...	...	...	...	...	...	...	3,511
21,002	17,505	...	...	...	...	...	...	...	1,86,342
18,794	52,691	15,566	...	...	...	...	...	...	2,57,909
...	...	...	...	...	...	...	...	*4,94,431*	*4,94,431*
39,796	92,827	15,566	...	...	...	...	...	*—4,94,035*	95,473

No. 67D.—DETAILED ACCOUNT of Army Charges for the

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 3—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS)—*contd.*							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
British Army—							
Cavalry	5,40,528	...	...	5,65,659	...	...	...
Artillery	12,15,776	10,87,264	8,05,743	9,68,736	7,47,228	12,46,384	10,15,516
Machine gun Corps—Motor gun Battery	...	79,340	...	...	...	...	...
Engineers	...	...	1,356	...	3,300	...	...
Royal Flying Corps	5,16,286	...	...	...	...	...	...
Infantry	18,38,520	24,51,360	24,91,230	19,25,459	42,87,495	24,51,369	30,64,117
Officers of the Indian Army and men of the British Army Reserve.	31,872	31,872	40,913	31,907	32,311	61,808	33,302
Hill Sanitaria and Depôts	...	10,854	23,906	55,192	37,290	...	40,337
Miscellaneous—							
Recruiting rewards, etc.	1,429	12,883	206	2,880	4,095	998	4,912
Kit and clothing allowances (British Ranks).	3,88,703	3,88,853	3,67,618	3,15,356	5,86,044	3,97,740	4,58,760
Kit-money and clothing allowances (Indian Ranks).	10,360	14,012	2,954	6,683	3,600	12,452	3,636
Batta	552	1,204	1,009	645	80	1	...
Family allowances	35,652	35,336	33,333	32,694	53,568	37,236	42,528
Good-conduct pay to British Soldiers	435	4	88	...	...	...	...
Deferred pay	1,973	1,707	330	1,335	3,717	2,271	766
Gratuities on discharge or on transfer to the Army Reserve.	1,604	3,126	2,609	334	1,765	619	136
Compensation in lieu of rations	42,152	53,821	45,689	44,344	47,001	97,821	34,587
Punkha-pulling and tattie-watering establishments for Barracks.	54,001	50,061	64,574	24,588	52,795	6,818	36,026
Prizes for skill-at-arms, etc.	568	90	271	172	67	226	1,054
Travelling and out-station allowances	64,657	1,01,557	85,770	59,329	96,973	51,225	74,058
Purchase of Mounted Infantry Ponies (Burma).	...	...	...	...	...	...	*—135*
Incidental expenses	24,537	30,149	32,611	29,621	47,567	15,056	19,084
Miscellaneous expenditure incurred regimentally on account of Stores.	23,388	43,586	45,025	39,329	97,195	22,855	15,021
Money allowance in lieu of firewood to Indians	2,496	3,084	...	828	804	2,700	552
Advances of pay to British Service officers and men and units transferred to the Home Establishment or for service under the War Office otherwise than with any of the Indian Expeditionary Forces, etc.	1,724	317	671	2,100	2,048	2,964	4,221
Deduct—							
Hospital stoppages	*30,684*	*27,677*	*25,760*	*22,259*	*21,339*	*15,392*	*21,219*
Grocery stoppages	*137*	...	*198*	*5*	...	...	...
Total British Army carried over	47,71,392	43,72,803	40,20,451	40,84,932	60,83,604	43,95,151	48,27,559
Indian Army—							
Cavalry	16,20,893	4,35,756	8,37,674	4,34,827	3,16,706	4,35,558	12,88,527
Artillery	99,072	94,737	...	*—14*	25	24,771	...
Sappers and Miners	38,595	82,704	...	2,13,771	24,630	1,53,387	...
Sappers and Miners—Signal Companies	90,360	95,328	...	3,413	...	95,328	...
Infantry	30,80,555	15,10,845	7,43,409	14,41,453	8,09,202	16,76,201	6,45,613
Reserve Forces	1,41,203	71,982	33,912	73,019	34,548	75,271	31,867
Indian Army Carried over	50,70,678	22,91,352	16,14,995	21,66,469	11,85,111	24,60,516	19,66,007

Year ended 31st March 1917—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
611	...	...	...	...	...	...	...	...	11,06,798
5,29,908	1,63,916	2,89,416	...	...	...	3,98,280	...	676	84,68,843
...	...	...	...	...	...	...	...	...	79,340
...	...	...	...	...	...	...	...	...	4,656
...	...	...	...	...	...	...	...	...	5,16,286
18,38,520	24,51,360	18,38,520	...	...	...	*—597*	...	...	2,46,37,353
31,872	62,342	728	...	...	...	...	...	...	3,58,927
1,738	29,950	...	...	...	...	...	...	...	1,99,767
5,182	1,798	5,075	...	...	...	1,575	...	...	41,033
2,66,220	3,09,999	2,44,320	...	..	...	30,960	...	...	37,54,573
3,228	156	2,112	...	...	...	3,072	...	...	62,270
2,085	*—24*	2,284	...	...	...	4,800	...	...	12,636
25,236	28,682	23,364	...	...	...	3,636	...	...	3,51,068
...	13	...	...	...	...	...	...	...	540
2,100	1,684	428	...	...	...	158	...	...	16,969
1,981	566	173	360	...	...	446	...	...	13,719
37,365	34,020	9,207	111	240	...	2,535	...	...	4,48,893
...	5,066	5,951	136	195	...	7,788	...	...	3,07,999
53	3	...	...	...	...	...	...	...	2,504
74,395	52,727	14,499	94	125	...	1,444	...	...	6,76,853
...	...	11,120	...	...	...	...	...	...	10,985
22,761	18,291	9,430	50	63	...	2,901	...	...	2,52,121
30,947	26,646	32,197	31	15	...	2,174	...	...	3,83,409
684	36	432	...	...	...	648	...	...	12,264
4,192	39,549	248	...	...	...	...	...	...	58,034
22,802	*19,241*	*9,225*	...	...	...	*531*	...	...	*2,16,129*
1	...	...	...	...	...	...	...	...	*341*
28,56,275	32,07,539	24,80,279	782	638	...	4,59,289	...	676	4,15,61,370
...	9,26,788	...	4,35,756	4,35,756	4,32,879	2,23,476	...	14,756	78,39,352
...	...	1,19,496	1,76,136	99,072	98,911	...	...	1,231	7,13,437
2,60,359	1,91,136	97,251	...	...	...	1,12,956	...	1,616	11,76,405
...	...	...	...	9,502	4,657	...	...	294	2,98,882
2,35,474	8,10,106	10,15,927	11,09,760	7,39,840	9,32,932	10,39,476	..	42,282	1,58,33,075
20,360	29,594	33,657	49,320	34,760	42,251	36,480	...	...	7,08,224
5,16,193	19,57,624	12,66,331	17,70,972	13,18,930	15,11,630	14,12,388	...	60,179	2,65,69,375

No. 67D.—DETAILED ACCOUNT of ARMY CHARGES for the

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 3—*concld.*							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING VOLUNTEERS)—*concld.*							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades—concld.							
British Army—Brought forward	47,71,392	43,72,803	40,20,451	40,84,932	60,83,604	43,95,151	48,27,559
Indian Army—Brought forward	50,70,678	22,91,352	16,14,995	21,66,469	11,85,111	24,60,516	19,66,007
Indian Army—concld.							
Miscellaneous—							
Kit and clothing allowances (British Ranks)	3,118	3,388	*—783*	753	684	4,260	...
Kit money and clothing allowances (Indian Ranks)	2,10,263	1,10,485	48,949	1,01,690	57,862	1,20,967	42,280
Hire and purchase of transport	341	1,072	503	11,292	3,147	4,347	2,666
Deferred pay to British Non-Commissioned Officers	...	...	...	293	180	...	...
Gratuities to British Non-Commissioned Officers on discharge or on transfer to the Army Reserve	...	...	...	...	...	30	...
Feed of animals	14,825	30,174	*—1,095*	*—5,814*	5	1,10,597	973
Miscellaneous clothing allowances	20,994	2,948	734	80	...	1,21,105	7,012
Prizes for skill-at-arms	9,685	4,504	6,419	5,567	2,018	6,583	4,738
Travelling and out-station allowances	1,37,427	1,35,045	1,34,237	1,31,211	1,51,560	2,06,903	1,73,367
Batta	25,450	4,584	4,526	22,135	2,534	7,975	18,187
Compensation in lieu of rations	4,783	529	199	181	1,175	10,01,396	1,420
Family allowances	3,055	3,312	30	982	648	4,128	...
Purchase of line gear	11	*—48*	12	...	...	...	...
Purchase of Mounted Infantry Ponies (Burma)	...	...	...	...	...	...	...
Expenditure for annual practice, field train, and telegraph stores and equipment of the Corps of Sappers and Miners	148	5,336	...	49,587	...	4,382	250
Incidental expenses	37,339	34,216	43,704	48,975	41,325	44,755	39,528
Miscellaneous expenditure incurred regimentally on account of stores	12,990	*—453*	13,634	17,908	9,361	21,602	43,929
Diets purchased regimentally	14,462	13,044	14,462	16,315	13,298	22,150	12,607
Money allowance in lieu of firewood to Indians	57,352	26,635	19,195	24,412	8,325	28,890	17,190
Deduct— Hospital Stoppages	*1,730*	*743*	*1,054*	*719*	*606*	*516*	*498*
TOTAL INDIAN ARMY	56,21,191	26,65,380	18,98,667	25,91,317	14,76,627	41,70,070	23,29,656
Volunteers	...	...	2,04,674	1,39,182	11,59,546	95,221	1,99,507
TOTAL PART II	1,03,92,583	70,38,183	61,23,792	68,15,431	87,19,777	86,60,442	73,56,722
TOTAL IN INDIA R	1,04,10,833	70,56,207	61,89,346	69,40,015	88,87,205	86,71,069	73,93,574

Year ended 31st March 1917—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28,56,275	32,07,539	24,80,279	782	638	...	4,59,289	...	676	4,15,61,370
5,16,193	19,57,624	12,66,331	17,70,972	13,18,930	15,11,630	14,12,388	...	60,179	2,65,69,375
3,029	1,002	1,698	...	370	181	1,800	...	...	19,500
24,007	97,791	73,512	84,840	55,171	67,989	78,780	...	...	11,74,586
1,014	914	276	1,113	256	127	2	...	...	27,070
...	...	...	...	...	...	379	...	...	852
...	...	...	...	...	...	...	...	...	30
85	...	38	68,268	1,18,907	...	...	...	...	3,36,963
7	12,376	17,600	347	...	...	52	...	...	1,83,255
2,051	2,609	2,183	3,736	2,166	3,429	68	...	...	55,756
1,68,294	1,68,392	49,618	52,048	1,03,514	56,153	822	...	431	16,68,922
171	31,128	86,143	729	2,008	929	24,000	...	...	2,30,499
12,018	68	785	...	...	...	6	...	...	10,22,560
2,736	926	1,571	...	370	181	1,536	...	...	19,475
...	166	50	358	355	...	...	...	...	904
...	...	1,825	..	...	...	...	...	...	1,825
1,06,718	13,403	8,416	...	...	...	374	..	...	1,88,614
17,687	27,621	20,515	15,883	13,247	14,367	576	...	...	3,99,738
23,938	9,900	3,568	10,204	*—697*	4,559	3,317	...	...	1,73,760
17,683	5,057	11,001	3,122	10,729	5,417	597	...	...	1,59,944
5,064	18,012	15,877	21,024	14,644	17,492	16,812	...	...	2,90,924
1,774	*1,435*	*909*	*98*	*64*	*150*	*31*	...	...	*10,327*
8,98,921	23,45,454	15,60,098	20,32,546	16,39,906	16,82,304	15,41,478	...	60,610	3,25,14,225
3,18,304	5,92,045	3,47,510	...	...	...	...	...	...	30,55,989
40,73,500	61,45,038	43,87,887	20,33,328	16,40,544	16,82,304	20,00,767	...	61,286	7,71,31,584
41,13,296	62,37,865	44,03,453	20,33,328	16,40,544	16,82,304	20,00,767	...	*—4,32,749*	7,72,27,057

Total India converted into £ at Rs. 15=£1 £ **5,148,471**

IN ENGLAND :

Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India :

For the year 1916-17	£	930,700
Furlough allowances of Officers and men of British Regiments serving in India		8,023
Furlough Allowances of Officers of Territorial Regiments serving in India		6,918
Consolidated Clothing Allowance of British soldiers		1
Separation Allowances issued to families of Non-Commissioned Officers, etc.		6,437
Furlough allowances of Officers of the Indian Service		190,062
Pay and allowances of Second Lieutenants on appointment		2,767
Pay and expenses of Native Orderlies to His Majesty the King		229
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge		38
Outfit allowance of Officers on promotion to commissioned rank		143
Discharge Purchase Money (refunds in excess of receipts)		18
	£	1,145,336
TOTAL	£	**6,293,807**

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 4.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supply and Transport (including farms).							
Part I.—Under Control of Army Head-Quarters, etc.							
Dairy Farms Administrative Staff	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
Total Part I	...	...	...	...	...	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Divisional Staff and Establishments	10,41,678	21,41,299	15,90,355	5,19,833	5,89,211	7,84,261	2,75,139
Provisions for Europeans	6,68,275	6,63,556	5,91,000	5,88,300	9,90,000	6,67,500	7,66,800
Provisions for Indians	2,57,510	8,270	4	800	1,73,430	7,350	830
Supply and maintenance of Fort and Mobilisation reserves	56,310	72,470	25,640	23,110	16,220	81,000	1,930
Feed of animals	8,25,000	4,74,800	2,56,000	4,01,980	2,13,720	6,07,600	2,49,100
Purchase of animals	3,080	6,050	9,200	9,500	11,620	6,000	3,450
Supply and maintenance of Peace Stores	2,06,576	1,32,027	1,67,168	71,130	1,86,477	1,70,800	2,27,495
Lighting and fuel to Troops and Hospitals and petty supplies to Hospitals	80,420	94,637	79,200	1,10,100	1,05,600	1,70,050	13,479
Hire of transport	14,783	1,12,534	63,221	99,724	1,45,567	1,31,417	49,480
Miscellaneous	12,239	26,513	17,540	22,633	6,577	1,53,356	2,677
Mechanical Transport Companies	9,23,961	8,57,307	...	...	...	2,63,468	...
Grass Farms Administrative Staff	1,923	32,523	23,443	18,308	20,288	...	31,607
Grass Farms	4,54,390	4,20,570	4,01,993	3,77,140	2,38,800	...	3,31,460
Deduct— Value of supplies to other Departments	...	...	*561*	...	*55,904*	...	...
Special Services— Gilgit Agency	...	1,74,207	...	...	...	...	...
Total Part II	45,46,145	52,16,763	32,24,403	22,42,558	26,41,606	30,42,202	20,53,447
Total in India Rs.	45,46,145	52,16,763	32,24,403	22,42,558	26,41,606	30,42,202	20,53,447
GRANT 5.							
Veterinary Services.							
Part I.—Under Control of Army Head-Quarters, etc.							
Veterinary Inspection	...	23,347	...	...	21,991	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Station Veterinary Hospitals	37,063	14,873	23,511	26,132	13,050	25,595	39,890
Veterinary Schools	...	...	340	...	...	...	...
Total Part II	37,063	14,873	23,851	26,132	13,050	25,595	39,890
Total	37,063	38,220	23,851	26,132	35,041	25,595	39,890

for the Year ended 31st March 1917—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	(a) 79,310	...	79,310
...	...	...	...	...	...	...	(b) 33,29,576	...	33,29,576
...	...	...	...	...	...	...	34,08,886	...	34,08,886
5,89,445	5,45,749	4,28,650	30,875	71,399	1,47,155	4,89,715	...	*—50,72,364*	42,72,400
5,10,500	6,01,638	4,10,600	...	...	...	32,407	...	...	64,90,576
22,500	4,255	4,25,800	...	...	54,508	1,45,584	...	12,50,000	23,50,841
16,360	8,950	19,000	7,070	1,630	*—387*	4,650	...	...	3,33,953
32,000	1,86,860	2,10,000	1,740	1,12,560	1,04,000	2,00,146	...	*—7,00,000*	31,74,906
2,400	7,740	8,400	1,690	10,030	12,190	3,600	...	...	94,950
1,15,800	1,18,014	1,08,336	4,688	10,342	53,743	14,320	...	6,04,000	21,90,916
33,300	41,771	38,100	3,820	4,050	8,820	6,034	...	...	7,89,381
—45,412	1,24,115	2,845	*—1*	9	34,719	24,000	...	...	7,57,001
30,111	4,329	8,963	213	302	661	51,601	...	...	3,37,715
—2,47,947	4,641	...	...	...	...	19,096	...	...	18,20,526
22,939	35,465	...	...	...	...	...	...	...	1,86,496
2,64,670	1,79,110	...	8,350	6,700	1,31,142	...	...	..	28,14,325
...	...	*23,038*	...	...	...	...	...	...	*79,303*
...	...	...	...	...	...	...	...	...	1,74,207
13,46,666	18,62,637	16,37,656	58,445	2,17,022	5,46,551	9,91,153	...	*—39,18,364*	2,57,08,890
13,46,666	18,62,637	16,37,656	58,445	2,17,022	5,46,551	9,91,153	34,08,886	*—39,18,364*	2,91,17,776

Total India converted into £ at R15=£1 . £ 1,941,185

IN ENGLAND:

Stores for India—Military Farms	£	25,428
„ Supply and Transport	„	83,000
Mechanical Transport	„	165,439
	£	273,867
TOTAL	£	2,215,052

...	21,022	...	...	...	...	...		*—15,415*	50,945
11,817	33,335	6,600	...	...	...	7,915	...	*—1,21,180*	1,18,601
2,996	...	...	...	...	...	...	...	*—98*	3,238
14,813	33,335	6,600	...	...	...	7,915	...	*—1,21,278*	1,21,839
14,813	54,357	6,600	...	...	...	7,915	...	*—1,36,693*	1,72,784

Total India converted into £ at R15=£1 . £ 11,519

L.—Military Receipts and Services

(*a*) This expenditure cannot be shown by Divisions.

(*b*)

	Rs.		Rs.
Peshawar Division	2,08,142	Quetta Division	2,91,478
Rawalpindi „	2,83,757	Mhow „	8,22,400
Lahore „	5,24,228	Poona „	7,18,150
Meerut „	41,533	Secunderabad „	2,01,102
Lucknow „	2,02,173	Aden Brigade „	36,613

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 6.							
ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES.							
Under Control of Army Head Quarters, etc.							
Director of Army Clothing	...	...	...	...	...	...	...
Army Clothing Factory, Alipore . . .	...	...	...	...	...	...	...
Army Clothing Factory, Madras . . .	...	...	...	...	...	...	...
Army Boot Factory, Cawnpore . . .	...	...	...	...	...	...	...
Manufacture	...	...	...	...	...	...	...
Local Supply of Stores for Factories . .	...	...	...	...	...	...	...
Deduct—							
Value of supplies to other Departments	...	...	...	...	...	...	...
Special Services—							
Gilgit Agency	...	...	...	...	...	...	...
TOTAL IN INDIA . R	...	...	...	...	...	...	...
GRANT 7.							
REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.							
Under Control of Army Head Quarters, etc.							
Remount Depôt—Staff and Establishments .	...	...	...	...	...	...	...
Horse, Mule and Donkey Breeding Operations	...	...	...	...	...	...	...
Purchase of animals	...	...	...	...	...	...	...
Feed of animals	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL IN INDIA . R	...	...	...	...	...	...	...

for the Year ended 31st March 1917—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	50,573	...	50,573
...	...	...	...	...	...	...	1,70,407	...	1,70,407
...	...	...	...	...	...	...	79,552	...	79,552
...	...	...	...	...	...	...	36,200	...	36,200
...	...	...	...	...	...	...	1,00,583	...	1,00,583
...	...	...	...	...	...	...	38,36,097	...	38,36,097
...	...	...	...	...	...	...	*37,028*		*37,028*
...	...	...	...	...	...	...	855		855
...	...	...	...	...	...	...	42,37,239	...	42,37,239
							Total India converted into £ at ₹15=£1	**. £**	282,483
IN ENGLAND: Stores for India—Clothing								**£**	108,039
							TOTAL	**£**	390,522
...	...	...	...	...	...	...	6,06,638	...	6,06,638
...	...	...	...	...	...	...	5,32,800	...	5,32,800
...	...	...	...	...	...	...	15,82,010	...	15,82,010
...	...	...	...	...	...	...	9,62,160	...	9,62,160
...	...	...	...	...	...	...	7,78,858	...	7,78,858
...	...	...	...	...	...	...	44,62,466	...	44,62,466
							Total India converted into £ at ₹15=£1	**. £**	297,498
IN ENGLAND: Purchase of Horses								**£**	4,152
							TOTAL	**£**	301,650

No. 67 D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 8.							
Medical Services.							
Under control of General Officers Commanding Divisions and Independent Brigades.							
Medical Staff and Establishments of Divisions and Brigades	60,973	98,687	92,697	78,880	1,00,187	1,23,391	81,662
Executive Medical Staff, Establishments and Allowances	6,14,065	5,01,888	4,89,092	4,49,690	4,43,955	2,34,294	3,83,767
Queen Alexandra's Military Nursing Service for India	13,208	28,374	66,303	40,852	27,236	23,815	26,372
Civilian Dentists	7.367	12,125	11,789	10,985	824	5,023	14,344
Army Hospital Corps	39,596	55,309	70,859	46,506	65,134	47,754	44,762
Army Bearer Corps	57,158	1,22,753	88,479	1,17,351	67,906	97,529	62,066
Miscellaneous	16,800	17,634	20,462	9,962	20,393	16,180	21,478
Special Services—							
Gilgit Agency	...	719	...	...	...	...	...
Total in India	8,09,167	8,37,489	8,39,681	7,54,226	7,25,635	5,47,986	6,24,451
GRANT 9.							
Medical Stores.							
Under control of Army Head Quarters, etc.							
Medical Store Depôts	...	...	...	...	...	...	...
Medical Supplies	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Deduct—							
Value of Supplies to other Departments	...	...	...	...	...	...	...
Total in India	...	...	...	...	...	...	...
GRANT 10.							
Ordnance Establishments, Supplies and Services.							
Under control of Army Head Quarters, etc.							
Director General of Ordnance	...	...	...	...	...	...	...
Manufacturing Section—Director of Ordnance Factories	...	...	...	...	...	...	...
Arsenals and Depôts	...	...	...	...	...	...	...
Gun and Shell Factory, Cossipore (including Ishapore Branch)	...	...	...	...	...	...	...
Cordite Factory, Aruvankadu	...	...	...	...	...	...	...
Rifle Factory, Ishapore	...	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore	...	...	...	...	...	...	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	...	...	...
Harness and Saddlery Factory, Cawnpore	...	...	...	...	...	...	...
Inspector No. 1 charge (Guns and Rifles)	...	...	...	...	...	...	...
Do. No. 2 „ (Ammunition)	...	...	...	...	...	...	...
Assistant Inspector No. 2 charge (Ammunition)	...	...	...	...	...	...	
Carried forward	...	...	...	...	...	...	...

for the Year ended 31st March 1917—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,06,668	1,57,382	39,361	24,551	8,633	50,496	18,576	...	*—1,12,217*	9,29,927
12,85,243	6,41,380	1,59,045	13,613	103	1,650	1,82,529	...	*—43,26,081*	10,74,233
97,043	59,475	13,793	...	...	...	*—37*	...	*—1,80,682*	2,15,752
14,964	2,843	218	...	...	...	250	...	..	70,732
61,900	82,528	20,451	...	...	...	4,800	...	*—2,45 344*	2,94,255
64,109	34,235	8,215	6,371	5,698	2,529	7,200	...	*—4,96,980*	2,41,619
15,887	16,896	13,779	2,504	1,724	4,991	3,600	...	...	1,82,290
...	...	...	...	...	...	...	...	...	719
16,45,814	9,94,739	2,54,862	47,039	16,158	59,666	2,16,918	...	*—53,61,304*	30,12,527
								Total India converted into £ at R15=£1 . £	**200,835**
IN ENGLAND:									
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc. . . . . £									839
Outfit allowance, furlough pay, etc., of Lady Nurses . . . . . „									996
								£	1,835
								TOTAL £	202,670
...	...	...	...	...	...	...	2,82,330	..	2,82,330
...	...	...	...	...	...	...	7,82,000	...	7,82,000
...	...	...	...	...	...	...	1,71,450	...	1,71,450
...	...	...	...	...	...	...	*6,15,947*	...	*6,15,947*
...	...	...	...	...	...	...	6,19,833	...	6,19,833
								Total India converted into £ at R15=£1 . £	**41,322**
IN ENGLAND:									
Stores for India—Medical . . . . . £									182,705
								TOTAL £	224,027
...	...	...	...	...	...	...	4,56,088	...	4,56,088
...	...	...	...	...	...	...	2,45,023	...	2,45,023
...	...	...	...	...	...	...	18,90,519	*—2,10,000*	16,80,519
...	...	...	...	...	...	...			
...	...	...	...	...	...	...	7,68,443	...	7,68,443
...	...	...	...	...	...	...	4,16,924	...	4,16,924
...	...	...	...	...	...	...	5,79,355	...	5,79,355
...	...	...	...	...	...	...	4,33,373	...	4,33,373
...	...	...	...	...	...	...	3,88,908	...	3,88,908
...	...	...	...	...	...	...	3,81,819	...	3,81,819
...	...	...	...	...		...	3,13,359	...	3,13,359
...	...	...	...	...	...	...	1,92,074	...	1,92,074
...	...	...	...	...	...	...	1,10,825	...	1,10,825
...	...	...	...	...	...	...	36,795	...	36,795
...	...	...	...	...	...	...	62,13,505	*—2,10,000*	60,03,505

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 10—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordnance Establishments, Supplies and Services—*contd.*							
Under control of Army Head Quarters, etc.—contd.							
Brought forward	...	...	...	...	...	...	...
Inspector No. 3 charge (gun carriages, etc.)	...	...	...	...	...	...	...
Assistant Inspector of General Stores	...	...	...	...	...	...	...
Proof and Experimental Branch	...	...	...	...	...	...	...
Central Chemical Laboratory	...	...	...	...	...	...	...
Local Supply of Stores for Arsenals and Depôts	...	...	...	...	...	...	...
Local Supply of Stores for Factories—							
Gun and Shell Factory	...	...	...	...	...	...	...
Cordite Factory	...	...	...	...	...	...	...
Rifle Factory	...	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore	...	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore—Purchase of timber	...	...	...	...	...	...	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	...	...	...
Harness and Saddlery Factory, Cawnpore	...	...	...	...	...	...	...
Local Supply of Stores for Ordnance Inspection Section	...	...	...	...	...	...	...
Purchase of Camp Equipage	...	...	...	...	...	...	...
Local Supply of Stores for the Royal Flying Corps	...	...	...	...	...	...	...
Freight and charges for stores received from England (Arsenals, Depôts and Factories)	...	...	...	...	...	...	...
Deduct—							
Value of Supplies to other Departments (Arsenals and Depôts)	...	...	...	...	...	...	...
Value of Supplies to other Departments (Factories)	...	...	...	...	...	...	...
Value of Stores supplied to Depôts in India, cost of which has been credited to the Imperial Government through Normal Cost Estimate	...	...	...	...	...	...	...
Home Stores—							
Cost of stores purchased at Home for ordinary requirements in Indian Ordnance Factories	...	...	...	...	...	...	...
Special Services—							
Gilgit Agency				...	...	...	...
Total in India Rs.	...	...	...	...	...	...	...
GRANT 11.							
Ecclesiastical.							
Under control of Army Head Quarters, etc.							
Presbyterian Church	319	1,195	1,944	1,016	4,132	596	9,910
Church of Rome	14,110	27,033	42,937	40,887	36,842	12,625	31,680
Wesleyan Church	2,801	7,586	17,397	10,966	8,810	6,171	12,323
Baptist and Congregational Churches	...	841	505	1,184	440	...	430
Total	17,230	36,655	62,783	54,053	50,224	19,392	54,343

for the Year ended 31st March 1917—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	..	...	...	62,13,505	*—2,10,000*	60,03,505
...	...	...	...	...	...	...	99,972	...	99,972
...	...	...	...	...	...	...	62,955	...	62,955
...	...	...	...	...	...	...	53,242	...	53,242
...	...	...	...	...	...	...	24,405	...	24,405
...	...	...	...	...	...	...	8,29,140	...	8,29,140
...	...	...	...	...	...	...	1,96,020	...	1,96,020
...	...	...	...	...	...	...	63,470	...	63,470
...	...	...	...	...	...	...	65,130	...	65,130
...	...	...	...	...	...	...	62,160	...	62,160
...	...	...	...	...	...	...	1,00,000	...	1,00,000
...	...	...	...	...	...	...	1,15,650	...	1,15,650
...	...	...	...	...	...	...	1,55,470	...	1,55,470
...	...	...	...	...	...	...	11,02,000	...	11,02,000
...	...	...	...	...	...	...	3,920	...	3,920
...	...	...	...	...	...	...	4,09,450	...	4,09,450
...	...	...	...	...	...	...	80,000	...	80,000
...	...	...	...	...	...	...	62,000	...	62,000
...	...	...	...	...	...	...	*6,36,738*	...	*6,36,738*
...	...	...	...	...	...	...	*1,56,783*	...	*1,56,783*
...	...	...	...	...	...	...	...	*—1,65,000*	*—1,65,000*
...	...	...	...	...	...	...	33,41,000	...	33,41,000
...	...	...	...	...	...	...	62	...	62
...	...	...	...	...	...	...	1,22,46,030	*—3,75,000*	1,18,71,030
							Total India converted into £ at R15=£1	**£**	**791,402**

In England:

Pay and expenses of Military Officers on special duty	£	190
Pay and expenses of Military Officers under technical instruction	„	254
Miscellaneous expenditure	„	2,293
Stores for India—Ordnance and Miscellaneous	„	1,152,872
	£	1,155,612
TOTAL	£	1,947,014

621	...	341	...	...	...	1,284	...	...	21,358
27,190	30,538	9,658	...	...	...	4,716	...	...	2,78,216
12,543	10,078	1,055	...	...	...	...	...	...	89,730
3,135	920	...	...	...	...	...	...	..	7,455
43,489	41,536	11,054	...	...	...	6,000	...	...	3,96,759
							Total India converted into £ at R15=£1	**£**	**26,451**

No. 67D—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 12.							
Education.							
Under control of Army Head Quarters, etc.							
Staff College	...	...	...	...	...	—26	...
British Army Schools	3,374	14,792	13,179	9,077	3,532	3,421	1,816
Musketry Instruction	...	36,698	...	...	64,887	...	...
Physical Training	...	...	18,752	...	...	...	...
Cavalry School	...	...	...	...	...	...	6,744
Central Flying School	...	...	...	...	1,859	...	...
Miscellaneous	15,082	2,014	10,649	822	1,240	1,658	1,978
Lawrence Military Asylums	...	3,618	1,44,912	...	...	...	16,576
Donations, etc., to Educational Institutions	...	1,512	3,892	3,778	935	310	140
Total in India	18,456	58,634	1,91,384	13,677	72,453	5,363	27,254
GRANT 13.							
Compensation for dearness of food and forage.							
Under control of General Officers Commanding, Divisions and Independent Brigades.							
Compensation for dearness of food	7,55,411	4,87,140	4,48,588	5,82,832	2,18,531	1,36,331	2,78,226
Ditto of forage	72,922	95,652	99,610	24,232	5,943	79,902	91,168
Total	8,28,333	5,82,792	5,48,198	6,07,094	2,24,474	2,16,293	3,69,394
GRANT 14.							
Miscellaneous Services.							
Part I.—Under control of Army Head Quarters, etc.							
Miscellaneous—							
Donations and Grants-in-aid to Military and Regimental Institutions	...	1,773	35,350	...	...	—359	...
Annual training grant	27,189	98,816	29,236	37,671	48,252	25,448	35,054
Moonshi Allowance	...	...	...	...	...	...	...
Printing Charges	...	...	...	...	...	...	...
Miscellaneous	—81	—129	13	—96	—65	—84	—80
Government of India's Contribution to the cost of the War represented by the ordinary maintenance charges of the Indian Expeditionary Forces	...	...	...	...	...	...	...
Special Services—							
Tibet Mission	...	...	...	...	1,62,557	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
Muscat Reinforcement, 1913	...	...	...	...	...	...	...
Despatch of troops to Persia	...	...	...	...	...	...	13,083
War—1914—Debitable to Indian Government—							
Port defences	...	...	...	...	...	...	...
Censors	...	...	...	...	...	...	...
Internment of enemy subjects	...	...	...	...	...	...	...
Other measures of internal defence	..	...	...	...	...	...	...
Coastal Patrol Service	...	...	...	...	...	...	...
Aden Operations	...	...	...	...	...	...	...
Operations in Arabia	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1916	...	...	...	..	...	...	...
Despatch of troops to Robat	...	...	...	...	...	...	...
Operation in Seistan	...	...	...	...	...	...	...
Kamaran operation	...	...	...	...	...	...	...
Muscat Reinforcement	...	...	...	...	...	...	...
Operations in Persia	...	...	...	...	...	...	...
Operations in Baluchistan	...	...	...	...	...	...	...
Total Part I	27,108	1,00,460	64,599	37,575	2,10,744	25,005	48,057
Carried over	27,108	1,00,460	64,599	37,575	2,10,744	25,005	48,057

for the Year ended 31st March 1917—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	*—26*
8,150	3,926	864	...	...	...	485	...	...	62,616
38,091	...	...	...	...	...	...	...	...	1,39,676
17,362	...	...	...	...	...	...	...	...	36,114
...	...	...	...	...	...	...	...	...	6,744
...	...	...	...	...	...	...	...	...	1,859
8,729	2,178	460	685	1,164	50	...	716	...	47,425
...	...	...	...	...	...	...	...	...	1,65,106
1,332	94,518	...	...	...	...	...	...	...	1,06,417
73,664	1,00,622	1,324	685	1,164	50	485	716	...	5,65,931
					Total India converted into £ at Rs. 15=£1			£	37,729
IN ENGLAND: Pay and expenses of Military Officers studying the Russian or other languages								£	72
								TOTAL £	37,801
26,704	2,71,118	...	2,78,942	3,01,363	1,17,413	1,22,000	...	*—12,90,389*	27,34,300
—9,450	63,700	...	35,116	34,027	30,839	31,280	...	11,679	6,66,620
17,254	3,34,818	...	3,14,058	3,35,390	1,48,252	1,53,280	...	*—12,78,710*	34,00,920
					Total India converted into £ at Rs. 15=£1			£	226,728
...	3,283	...	*—3*	...	100	...	...	...	40,144
4,629	17,877	10,575	7,474	4,010	3,525	...	...	...	3,49,756
...	...	...	...	...	...	...	2,800	...	2,800
...	...	...	...	...	...	...	433	...	433
50	*—118*	*—26*	*—29*	*—36*	*—36*	*—44*	2,365	2	1,606
...	...	...	...	...	...	...	...	9,45,96,000	9,45,96,000
...	...	...	...	...	...	...	...	...	1,62,557
48,247	...	...	...	...	...	...	...	...	48,247
—6,00,663	...	...	...	...	...	...	...	...	*—6,00,663*
...	...	...	...	...	...	...	...	...	13,083
...	...	...	...	...	...	...	...	9,13,736	9,13,736
...	...	...	...	...	...	...	...	7,12,166	7,12,166
...	...	...	...	...	...	...	...	1,78,239	1,78,239
...	...	...	...	...	...	...	...	49,451	49,451
...	...	...	...	...	...	...	...	1,49,251	1,49,251
...	...	...	...	...	...	...	...	48,73,943	48, 3, 43
...	...	...	...	...	...	...	...	*— 1,877*	*— 1,877*
...	...	...	...	...	...	...	...	49,59,897	49,59,897
...	...	...	...	...	...	...	...	70,90,602	70,90,602
...	...	...	...	...	...	...	...	*—10,07,599*	*—10,07,599*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	2,19,335	2,19,335
—5,47,737	21,042	10,549	7,442	3,974	3,589	*—44*	5,598	11,27,39,146	11,27,57,107
—5,47,737	21,042	10,549	7,442	3,974	3,589	*—44*	5,598	11,27,39,146	11,27,57,107

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 14.							
Miscellaneous Services—*contd.*							
Brought forward	27,108	1,00,460	64,599	37,575	2,10,744	25,005	48,057
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Miscellaneous—							
Compensation for Losses	3,371	72,062	52,812	2,462	1,688	3,347	831
Printing charges	...	...	...	...	785	3,041	238
Moonshi Allowance	29,496	13,076	10,744	9,488	6,577	21,310	4,162
Contingencies	2,936	32,645	9,795	3,462	1,830	3,252	7,073
Miscellaneous	1,254	2,264	97	817	5,185	545	765
Total Part II	37,057	1,20,047	73,448	16,249	16,065	31,495	13,069
Total	64,165	2,20,507	1,38,047	53,824	2,26,809	56,500	61,126
GRANT 14-A.							
Indian Munitions Board.							
Headquarters Staff	...	...	...	...	...	...	...
Provincial Controllers of Munitions	...	...	...	...	...	...	...
Superintendent of Local Manufactures and Government Test House	...	...	...	...	...	...	...
Government Acetone Factory	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...
GRANT 15.							
Hutting.							
Under control of Army Head Quarters, etc.							
Hutting	23,925	22,078	43,177	32,772	27,149	2,420	41,550

for the Year ended 31st March 1917—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—*5,47,737*	21,042	10,549	7,442	3,974	3,589	—*44*	5,598	11,27,39,146	11,27,57,107
259	4,434	843	346	62	...	...	...	...	1,42,587
252	704	...	...	...	...	...	...	...	5,020
1,725	1,720	2,069	3,594	5,280	1,347	112	...	...	1,10,700
7,932	9,913	142	16	15	2,453	95	...	...	81,559
66,172	4,313	61	...	...	...	...	...	...	81,473
76,340	21,134	3,115	3,956	5,357	3,800	207	...	...	4,21,339
—*4,71,397*	42,176	13,664	11,398	9,331	7,389	163	5,598	11,27,39,146	11,31,78,446
								Total India converted into £ at Rs. 15=£1 . £	7,545,229

IN ENGLAND:

Stores for India : North-West Frontier	£	29,638
Entertainment of wounded Indian soldiers and other expenditure arising out of the War . .	„	6,610
	£	36,248
TOTAL .	£	7,581,477

...	...	...	...	...	...	...	...	24,894	24,894
...	...	...	...	...	...	...	...	9	9
...	...	...	...	...	...	...	...	—*90*	—*90*
...	...	...	...	...	...	...	...	30,206	30,206
...	...	...	...	...	...	...	...	55,019	55,019
								Total India converted into . £	3,668
14,896	35,574	120	7,759	1,400	4,104	—*12*	...	...	2,56,912
								Total India converted into £ at Rs. 15=£1 £	17,127

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 16.							
Conveyance by Road, River and Sea.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part I.—Under control of Army Head Quarters, etc.							
Sea and Inland Water charges.							
Medical Stores	...	...	...	...	25	...	...
Clothing	...	...	...	...	11,290	...	...
Ordnance	...	250	163	40	1,29,829	2,916	12,123
Remount	...	...	...	...	24	...	...
Road Charges—							
Medical Stores	...	...	...	...	102	...	...
Clothing	...	...	...	...	...	...	...
Ordnance	...	124	13	38	48	...	...
Total, Part I	...	374	176	78	1,41,313	2,916	12,123
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Sea Transport Charges	...	...	43	*—667*	91,388	79,429	...
Indian Troop Service	...	...	...	...	...	...	...
Sea and Inland Water Charges—							
Movements of Troops—British Army	...	...	...	491	85	...	...
Ditto Indian Army	...	...	...	25	4,912	12	43
Supply and Transport	...	243	...	537	13,294	*—3,635*	163
Medical Services	...	...	...	...	28	459	...
Miscellaneous	...	...	...	...	26,070	...	...
Road Charges—							
Movements of Troops—British Army	1,237	29,351	11,243	55,555	*—8*	...	5,825
Ditto Indian Army	639	3,010	6,923	1,174	3,276	...	1,968
Supply and Transport	15	1,168	4,213	1,481	...	...	135
Medical Services	25	803	1,553	1,888	412	...	237
Miscellaneous	8	5,215	2,430	836	80	...	100
Special Services—							
Gilgit Agency	...	147	...	...	...	...	...
Total, Part II	1,924	39,937	26,405	61,320	1,39,537	76,265	8,471
Total in India . R	1,924	40,311	26,581	61,398	2,80,850	79,181	20,594
GRANT 17.							
Conveyance by Rail.							
Part I.—Under control of Army Head Quarters, etc.							
Railway Charges—							
Medical Stores	...	...	...	...	...	...	...
Clothing	...	...	...	...	...	...	...
Ordnance	...	...	...	...	...	...	...
Remount	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total, Part I	...	...	...	...	...	...	...
(a) *Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.*							
Railway Charges—							
Movements of troops, British Army	76,988	93,316	1,60,209	1 52,053	2,16,829	43,199	2,09,692
Ditto Indian Army	82,591	91,434	1,52,853	2,28,587	3,55,006	1,91,755	3,74,020
Supply and Transport	1,50,996	2,21,934	2,44,425	1,49 304	4,62,910	2,79,016	1,50 621
Medical Services	8,008	8,543	13,561	15,152	18,901	10,389	12,885
Miscellaneous	1,419	16,936	28,138	31,181	90,630	1,622	6,466
Total, Part II	3,20,002	4,32,163	5,99,186	5,76,277	11,44,276	5,25,981	7,83,684
Total . R	3,20,002	4,32,163	5,99,186	5,76,277	11,44,276	5,25,981	7,83,684
GRANT 18.							
Cantonments.							
Part I.—Under control of Army Head Quarters, etc.							
Provincialised Grants to Cantonments	52,947	68,948	70,670	69,315	30,096	6,376	34,262
Purchase and Rent of Lands and Buildings	*—372*	2,96,538	9,988	9,983	2,531	1,513	13,040
Total, Part I	52,575	3,65,486	80,658	79,298	32,627	7,889	47,302
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Cantonment Magistrates	50,443	70,854	1,25,093	1,21,270	1,44,941	66,734	1,49,884
Total	1,03,018	4,36,340	2,05,751	2,00,568	1,77,568	74,623	1,97,186

(a) The expenditure under Grant 17 is shown at page 219 in lump sum as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account here.

for the Year ended 31st March 1917—*continued.*

Poona Division.	Secunder-abad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
720	10,020	1,365	...	...	...	...	...	...	12,130
...	11,285	...	...	...	...	...	...	...	22,575
29,349	44,834	10,507	...	...	...	...	...	...	2,30,011
...	...	...	...	...	...	...	...	...	24
...									
...	2,063	...	...	...	...	...	...	...	2,165
...	4,633	...	...	...	...	...	...	...	4,633
...	1,235	...	...	...	...	...	...	...	1,453
30,069	74,070	11,872	...	...	...	...	...	...	2,72,991
92,176	29,755	1,07,832	...	...	...	27,084	...	...	4,27,040
6,592	...	...	...	...	...	...	...	...	6,592
...	1,350	521	...	...	...	564	...	...	3,011
4,619	4,626	3,377	...	...	...	84	...	...	17,698
30,682	7,847	10,805	...	...	...	1,896	...	...	61,832
4,782	29	305	...	...	...	36	...	...	5,639
147	68	1,166	...	...	...	144	...	...	27,595
...	...	...	...	...	...	192	...	...	1,03,395
20	7	...	...	72	525	...	...	...	17,614
...	42	...	...	52	295	...	...	...	7,401
83	...	—2	...	15	290	...	...	...	5,304
...	41	...	...	25	237	...	...	...	8,972
...	...	...	...	...	...	...	...	...	147
1,39,101	43,765	1,24,004	...	164	1,347	30,000	...	...	6,92,240
1,69,170	1,17,835	1,35,876	...	164	1,347	30,000	...	...	9,65,231
								Total India converted into £ at Rs. 15=£1	£ 64,349
In England:									
Indian Troop Service									£ 2,77,010
Passage of Officers and others not charged to Indian Troop Service									„ 6,636
									£ 2,83,646
								TOTAL	£ 3,47,995
...	...	...	...	...	...	...	1,24,149	...	1,24,149
...	...	...	...	...	...	...	7,44,719	...	7,44,719
...	...	...	...	...	...	...	37,42,215	...	37,42,215
...	...	...	...	...	...	...	2,49,211	...	2,49,211
...	...	...	...	...	...	...	2,72,856	...	2,72,856
...	...	...	...	...	...	...	76,721	...	76,721
...	...	...	...	...	...	...	52,09,871	...	52,09,871
2,07,988	1,84,922	36,141	599	255	4,446	...	...	...	13,86,637
1,27,249	1,43,259	70,245	3,320	2,613	3,554	20	...	...	18,26,506
2,00,065	2,98,952	35,100	1,458	6,236	7,613	...	...	...	22,38,630
13,479	11,273	3,588	700	546	818	...	...	...	1,17,843
9,724	10,835	3,261	631	283	91	...	...	...	2,01,217
5,58,505	6,49,241	1,48,335	6,708	9,933	16,522	20	...	...	57,70,833
5,58,505	6,49,241	1,48,335	6,708	9,933	16,522	20	52,09,871	...	1,09,80,704
								Total India converted into £ at Rs. 15=£1	£ 7,32,047
43,500	9,900	31,684	10,400	8,000	10,133	27,782	...	...	4,74,013
21,211	892	...	...	...	...	...	...	...	3,55,324
64,711	10,792	31,684	10,400	8,000	10,133	27,782	...	...	8,29,337
70,355	69,440	30,671	5,736	576	2,583	...	...	...	9,08,580
1,35,066	80,232	62,355	16,136	8,576	12,716	27,782	...	...	17,37,917
								Total India converted into £ at Rs. 15=£1	£ 115,861

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 19.							
Rewards for Military Services.							
Under Control of Army Head Quarters, etc.							
British Army	75	1,500	25	1,261	434	300	1,125
Indian Army	5,981	11,673	14,938	12,882	4,304	9,135	9,708
Decorations and Medals	...	...	6	—1	20,153	...	...
Total in India R	6,056	13,173	14,969	14,142	24,891	9,435	10,833
GRANT 20.							
Pensions.							
Under control of Army Head Quarters, etc.							
Retired, Wound and Invalid Pensions and Gratuities to Europeans	5,212	46,453	68,139	1,38,109	1,65,722	21,751	32,914
Retired, Wound and Invalid Pensions and Gratuities to Indians	2,27,869	12,15,820	20,58,474	5,73,734	14,59,938	1,05,688	3,83,150
Family Pensions and Compassionate Allowances to Europeans	2,515	8,454	23,574	23,922	43,315	6,083	9,604
Departmental Pensions	22,876	43,822	80,936	52,347	3,43,247	23,051	30,993
Total in India R	2,58,472	13,14,549	22,31,123	7,88,112	20,12,222	1,56,573	4,56,661
Unadjusted Expenditure.							
Issues to Military Department not brought to account							
Unadjusted Expenditure charged to Advances							
Transfers between Military Departments							
Total							
Total Expenditure excluding Unadjusted Expenditure	1,76,45,153	1,67,65,659	1,67,62,681	1,20,82,257	1,63,05,968	1,34,88,480	1,18,16,102
Unadjusted Expenditure							

for the Year ended 31st March 1917—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
1,110	675	150	...	...	...	75	...	1,236	7,966
7,749	2,696	921	2,464	1,941	1,273	1,545	...	17,259	1,04,469
3	...	...	...	...	...	...	...	...	20,161
8,862	3,371	1,071	2,464	1,941	1,273	1,620	...	18,495	1,32,596
								Total India converted into £ at Rs. 15=£1 . £	8,840
IN ENGLAND: Cost of Medals . . . . . £									125
								TOTAL £	8,965
1,79,177	2,29,241	52,701	...	...	...	102	...	1,05,921	10,45,442
6,69,124	17,41,314	50,434	63,581	22,663	31,491	864	...	16,56,789	1,02,60,933
45,528	81,416	7,266	...	...	...	...	1,08,794	53,498	4,13,969
1,66,483	1,89,239	23,037	1,810	484	3,024	1,496	...	9,422	9,92,267
10,60,312	22,41,210	1,33,438	65,391	23,147	34,515	2,462	1,08,794	18,25,630	1,27,12,611
								Total India converted into £ at Rs. 15=£1 . £	847,507
IN ENGLAND: Payments to the Imperial Government on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India: For the year 1916-17 . . . . . £ 946,073									£
Less: Contribution towards War Pensions and gratuities: Payable in India: For the year 1916-17 . . . . . „ *120,000*									
Payable in England: From the commencement of the war to 31st March 1917 . . . „ *150,000*									
								£ *270,000*	676,073
Pay of Non-effective Colonels of Royal Artillery . . . . . £									5,624
Pay and Pensions of Non-effective and Retired Officers of the Indian Service . . . . . „									1,236,154
Compassionate Allowances of Officers removed from the Service, etc. . . . . „									1,930
Pensions of Non-Commissioned Officers and men . . . . . „									4,323
Pensions of Widows and Families of Officers killed in the discharge of duty . . . . . „									40,475
Pensions of Widows and Families of Officers, etc., of the Indian Service . . . . . „									79,577
Gratuities to the widows and families of officers killed in action . . . . . „									24,560
Indian Military Service Family Pensions . . . . . „									113,121
								£	2,181,837
								TOTAL £	3,029,344
									—10,28,141
									+7,82,742
									+69,918
									—1,75,481
								Total India converted into £ at Rs. 15=£1 . £	—11,699
85,96,544	1,26,47,836	70,28,174	26,20,389	23,14,318	25,60,508	35,41,104	3,66,69,375	10,26,28,869	28,34,73,417
									—1,75,481
								TOTAL ARMY CHARGES IN INDIA Rs.	28,32,97,936
								Total India converted into £ at Rs. 15=£1 . £	18,886,529
TOTAL ARMY CHARGES IN ENGLAND . . . . . £									5,373,474
								GRAND TOTAL £	24,260,003

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1917.

		Rs.
Effective Services. IMPERIAL—INDIA, GENERAL.		
Dockyard Services and Supplies		49,21,237
Hire of Vessels		3,85,000
Sale-proceeds of Vessels and Stores		1,20,106
Miscellaneous—Other items		19,782
	Total Rs.	54,46,125
Non-effective Services.		
Pensions		28,947
	Total Receipts in India	54,75,072
	TOTAL INDIA CONVERTED INTO £ AT R15=£1	365,005
Receipts in England—		
Miscellaneous	£	22
	Total Marine Receipts £	365,027

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1917.

	Salaries and Establishments.	Contingencies.	
Effective Services. IMPERIAL—INDIA, GENERAL.			
General Supervision and Accounts.	Rs.	Rs.	
Naval Commander-in-Chief, India Station	8,495	...	8,495
Director and Captain Superintendent of the Royal Indian Marine	98,064	34,824	
Marine Audit Establishment	30,233	2,805	
	1,28,287	37,629	1,65,916
Total General Supervision and Accounts			1,74,411
Total India converted into £ at R15= £1			£11,627
Marine Survey Department.			
Scientific Officers	7,861	...	
Office Establishment	6,637	482	
Total Marine Survey Department	14,498	482	14,980
Total India converted into £ at R15=£1			£999
Miscellaneous Shore Establishments.			
Perim Light-house	5,499	1,227	
Miscellaneous	60,612	...	
Total Miscellaneous Shore Establishments	66,111	1,227	67,338
Total India converted into £ at R15= £1			£4,489
Dockyards.	Kidderpore.	Bombay.	
Staff Officer's and Superintendent's Departments	20,850	33,292	
Constructor's Department	21,315	34,294	
Factory Branch	35,991	69,493	
Assistant Constructor's Branch	28,759	30,798	
Store-Keeper's Department	39,689	90,479	
Cashier's Office	10,192	14,031	
Dockyard Dispensary	3,934	8,755	
Wages of Artificers and Labourers	1,40,716	8,31,472	
Accountant's Office	12,616	19,437	
Miscellaneous	5,090	25,155	
Total Dockyards	3,19,152	11,57,206	14,76,358
Total India converted into £ at R15= £1			98,424

Gross Tonnage.	Indicated Horse-Power.	**Salaries and Allowances of Officers and Men afloat.**		
		Harbour and Sea-going Vessels.		
5,048	7,249	"Northbrook"	86,087	
1,524	2,200	"Dalhousie"	35,522	
6,315	10,190	"Dufferin"	94,003	
1,125	2,157	"Mayo"	49,516	
903	1,277	"Lawrence"	35,284	
960	2,025	"Minto"	43,306	
5,467	9,366	"Hardinge"	79,539	
818	2,520	"Guide"	528	
		"Sir Harvey Adamson"	4,563	
		Contingencies	4,043	
				4,32,391
		Inland Steamers and Flats.		
485	360	"Sladen," including Flats C and D	10,086	
172	250	"Bhamo"	12,289	
		"Mashona"	2,569	
		Contingencies	783	
				25,727
		Marine Survey.		
300	486	"Palinurus"	13,204	
1,014	1,500	"Investigator"	34,595	
		Contingencies	130	
				47,929
		Carried forward		5,06,047
				17,33,087

No. 68B.—Account of Marine Charges for the Year ended 31st March 1917—*concluded.*

	Rs.	Rs.
Brought forward		17,33,087
		5,06,047
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*		
Salaries and Allowances of Officers and Men afloat—*concld.*		
Vessels in Ordinary Bombay	2,713	
Hulk "Quangtung"	4,924	
Flat "Ganges"	1,272	
Allowance to N. A. Volunteers, Calcutta, for hiring a launch for training purposes	3,000	
Contingencies	59	
Vessels employed on Military Service and Special Defences at—		
Aden . . . Rs. 11,224		
Bombay . . . „ 41,286		
Calcutta . . . „ 15,428		
Karachi . . . „ 11,703		
Rangoon . . . „ 8,811		
	88,452	
Contingencies	1,029	1,01,449
Yard Craft Establishment.		
Yard Craft, Bombay	67,672	
Ditto, Calcutta	20,359	
Contingencies	1	
General Duty and Leave Allowances	92,901	88,032
Contingencies	1,111	
		94,012
Additional Establishment for "Patrick Stewart"		2,310
Allowances to R. I. M. Officers serving with vessels of the Royal Navy		—200
Shore Allowances		15,476
Total Salaries and Allowances		8,07,126
Total India converted into £ at R15=£1		£53,808
In England—		
Royal Indian Marine Furlough Pay		£1,676
Total		£55,484
Victualling of Officers and Men afloat.		
Purchase of Provisions for Europeans and Indians	2,73,509	
Allowances in lieu of Provisions	38,489	
Purchase of water for Royal Indian Marine vessels	72,268	
Total Victualling of Officers and Men afloat		3,84,266
Total India converted into £ at R15=£1		£25,618
Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
Stores purchased monthly	8,98,882	
(A) Marine Stores and Coal for the Royal Indian Marine	18,57,975	
(B) Do. do. Local Governments and other Departments	61,57,224	
(C) Do do. the Royal Navy	7,74,448	
Deduct—Debits to Local Governments, other Departments, and the Royal Navy	*69,31,672*	
	27,56,857	
(D) Cost of stores purchased at Home and passed out specially for adjustment in India	—23,28,983	
Total Purchase of Marine Stores, etc.		4,27,874
Total India converted into £ at R15=£1		£28,525
In England: Stores for India— £		
Coal . . . 2,986		
Miscellaneous . . . (a)289,949		£292,935
Total		£321,460
Purchase and Hire of Ships and Vessels.		
Hire of Ships and Vessels	60	
Total Purchase and hire of ships, etc.		60
Total India converted into £ at R15=£1		£4
Miscellaneous.		
Piloting and towing, etc., Royal Indian Marine Ships	34,212	
Passage and Conveyance of Officers and Men	41,559	
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	3,85,372	
Medical Stores	7,420	
Allowances to Marine Officers for passing in Oriental languages	24	
Freight on Europe Stores	66,381	
Miscellaneous	1,16,424	
Deduct—Value of imported coal supplied to H. M.'s Ships of War in Indian Seas and of imported stores used on repairs to the "Sphinx"	6,51,392 *2,408*	
Total Miscellaneous		6,48,984
Total India converted into £ at R15=£1		£43,266
In England—		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas		£100,000
Total		£143,266
Non-effective Services.		
Pensions	84,041	84,041
Total India converted into £ at R15=£1	5,602	
In England— £		
Royal Indian Marine Retired Pay . . . 24,972		
Indian Navy Retired Pay . . . 1,735	26,707	£32,309
TOTAL CHARGES IN INDIA		40,85,438
Total India converted into £ at Rs. 15 = £1		£272,362
TOTAL CHARGES IN ENGLAND		£421,318
TOTAL MARINE CHARGES		£693,680

L.—Military Receipts and Services.

(a) Includes £6,578-18*s*.-6*d*. for Schedule Measure Expenditure.

No. 69A.—ABSTRACT ACCOUNT of MILITARY WORKS RECEIPTS during the Year 1916-17.

HEADS OF REVENUE.	No. of Items.	INDIA.	Delhi Province.	Madras (for Coorg only).	Bombay.	Bengal.	UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.		Assam.	TOTAL.
		Director-General of Military Works.					United Provinces of Agra and Oudh Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.		
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	1	7,18,156	...	56	2,772	47	...	2,260	6,370	97,504	1,945	100	1,099	4,258	8,34,567
Sales of buildings	2	2,124	4,019	...	...	...	...	...	...	25	...	...			6,168
„ barrack furniture	3	5,313	...	...	26	...	...	65	...	1,209	...	...	33	...	6,646
„ tools and plant	4	7,160	...	...	...	...	...	...	...	30	...	...	...	...	7,190
„ produce	5	3,356	...	...	121	...	236	...	9	...	...	...	...	...	3,722
„ old materials	6	33,780	...	384	...	179	...	53	...	277	...	...	...	...	34,673
Value of materials received from old buildings	7	10,202	...	...	...	...	...	...	...	...	...	...	7	...	10,209
Unclaimed deposits	8	259	...	...	...	...	...	...	...	...	...	...	...	...	259
Fines, refunds, and miscellaneous	9	2,47,381	...	...	1,161	4	...	...	14,240	1,209	...	...	...	...	2,63,995
Recoveries of advances made in England	10	1,415	...	...	...	...	...	...	...	...	...	...	...	...	1,415
Recoveries on account of electric installations	11	48,227	...	...	...	...	...	...	...	909	...	...	...	...	49,136
Recoveries on account of water-supply	12	1,94,202	...	...	14,886	...	...	...	...	3,946	...	...	...	...	2,13,034
TOTAL		12,71,575	4,019	440	18,966	230	236	2,378	20,619	1,05,109	1,945	100	1,139	4,258	14,31,014
							2,614					1,239			
Total India converted into £ at Rs. 15=£1														£	95,401

No. 69B.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS during the Year 1916-17.

HEADS OF EXPENDITURE.	INDIA.	Delhi Province.	Madras (for Coorg only).	Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.		Assam.	GRAND TOTAL.
	Director-General of Military Works.				Bengal Proper.	Port Blair.	United Provinces of Agra and Oudh Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.															
New Works (69C)	(b) 1,03,94,397	16,675	5,011	1,11,530	1,404	...	1,212	1,629	7,175	1,12,782	11,874	171	809	8,202	1,06,72,871
Repairs (69D)	45,08,737	...	336	48,402	33,381	179	4,430	12,447	33,236	2,86,765	12,479	1,340	8,019	30,095	49,79,846
Establishment	(c) 19,59,587	3,535	801	33,893	2,803	18	1,134	4,658	6,524	79,766	3,655	319	1,862	5,279	21,03,834
Tools and Plant	(d) 1,63,191	246	40	2,293	177	3	77	119	434	5,367	255	22	126	354	1,72,704
Suspense	28,90,825	...	...	...	...	...	...	...	...	...	...	...	...	...	28,90,825
	1,99,16,737	20,456	6,188	1,96,118	37,765	200	6,853	18,853	47,369	4,84,680	28,263	1,852	10,816	43,930	2,08,20,080
Barrack furniture, including repairs and establishment	(e) 30,47,498	...	...	1,276	...	210	...	3,996	150	43,777	...	...	816	263	30,97,986
TOTAL	2,29,64,235	20,456	6,188	1,97,394	37,765	410	6,853	22,849	47,519	5,28,457	28,263	1,852	11,632	44,193	2,39,18,066
Deduct—Outlay in England	*10,85,436*	...	...	...	...	...	...	...	...	*187*	...	...	...	...	*10,85,623*
Net India Military Works	2,18,78,799	20,456	6,188	1,97,394	37,765	410	6,853	22,849	47,519	5,28,270	28,263	1,852	11,632	44,193	2,28,32,443
Total India converted into £ at Rs. 15=£1														£	1,522,163
Charges in England: Stores for India															(a) 72,375
GRAND TOTAL MILITARY WORKS															1,594,538

(a) Includes £23,528-1-4 for "Schedule Measure Expenditure."
(b) „ Rs. 7,82,894 on account of Delhi Cantonment.
(c) „ „ 80,348 ditto ditto.
(d) „ „ 13,215 ditto ditto.
(e) „ „ —13,425 ditto ditto.

69C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.—NEW WORKS.

PROVINCES.	Accommodation for British Troops.	Accommodation for Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Sanitation, Drainage and Water-supplies.	Electric and Mechanical installations for lighting and punkha pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Renewals and Improvements of Buildings.	Grass Farms.	Dairy Farms.	Petty Works.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
Director-General, Military Works—Works other than the Delhi Cantonment	Rs. 22,77,100	Rs. 16,46,196	Rs. 65,209	Rs. 3,96,787	Rs. ...	Rs. 9,98,346	Rs. 5,70,607	Rs. 68,617	Rs. 26,24,186	Rs. 2,33,149	Rs. 6,56,620	Rs. 1,28,436	Rs. 35,912	Rs. 56,078	Rs. 35,008	Rs. 19,428	Rs. ...	Rs. 98,12,179	Rs. *2,00,676*	Rs. 96,11,503
Delhi Cantonment	5,73,216	4,349	1,779	53,015	38,392	17,790	93,274	...	1,079	...	...	...	...	...	...	...	...	7,82,894	...	7,82,894
Delhi Province	10,436	...	...	...	...	6,239	...	...	...	...	...	...	...	...	...	...	...	16,675	...	16,675
Coorg	...	...	...	...	...	...	5,011	...	...	...	...	...	...	...	...	...	...	5,011	...	5,011
Bombay	5,415	7,173	380	568	...	...	75,290	...	...	...	...	...	22,556	148	...	..	...	1,11,530	...	1,11,530
Bengal	...	...	757	...	...	...	...	...	150	...	497	...	...	...	...	...	...	1,404	...	1,404
United Provinces of Agra and Oudh	...	...	1,140	...	...	...	...	...	72	...	...	...	...	...	...	...	...	1,212	...	1,212
Rajputana	821	...	...	180	...	...	2,977	...	...	...	628	...	...	...	...	...	...	4,606	*2,977*	1,629
Punjab	...	...	...	580	...	...	...	419	1,866	...	58	4,252	...	...	...	...	...	7,175	...	7,175
Burma	5,515	5,448	1,721	33,605	...	...	53,725	...	953	6,954	1,172	...	...	3,689	...	...	...	1,12,782	...	1,12,782
Bihar and Orissa	...	...	...	...	...	...	...	...	...	11,874	...	...	...	...	...	...	...	11,874	...	11,874
Central Provinces and Berar	...	...	...	...	...	...	...	...	171	...	...	...	...	...	...	...	...	171	...	171
Central India	313	249	155	71	...	...	21	...	...	...	...	...	...	...	...	...	...	809	...	809
Assam	...	269	107	523	...	...	7,303	...	...	...	...	...	...	...	...	...	...	8,202	...	8,202
TOTAL	28,72,816	16,63,684	71,248	4,85,329	38,392	10,22,875	8,08,208	69,036	26,28,477	2,51,977	6,58,975	1,32,688	58,468	59,915	35,008	19,428	...	1,08,76,524	*2,03,653*	1,06,72,871
																			Total India converted into £ at Rs. 15=£1 £	**711,525**

No. 69D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—REPAIRS.

PROVINCES.	Buildings for accommodation of British Troops.	Buildings for accommodation of Native Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical installations for lighting and punkha-pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Rents of Buildings.	Grass Farms.	Dairy Farms.	Petty Repairs.	GRAND TOTAL.	*Deduct outlay on reimbursable.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	9,28,361	2,87,733	1,54,993	18,08,206	2,34,836	2,30,979	1,70,016	3,67,112	1,24,771	1,27,154	16,204	9,391	4,73,118	613	*-1,044*	...	49,32,443	*4,23,706*	45,08,737
Coorg	...	...	...	...	...	336	...	...	...	...	...	...	...	...	...	...	336	...	336
Bombay	12,319	2,363	313	26,963	...	1,832	15	1,141	868	234	...	...	2,349	...	...	...	48,402	...	48,402
Bengal	...	1,063	151	1,047	...	2,832	...	1,951	...	21,933	...	...	4,404	...	...	...	33,381	...	33,381
Port Blair	179	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	179	...	179
United Provinces of Agra and Oudh	...	827	...	1,529	...	478	500	1,139	...	...	...	...	532	...	...	...	5,005	*575*	4,430
Rajputana	4,217	1,430	978	1,579	...	848	...	...	17	808	...	...	2,693	...	...	...	12,570	*123*	12,447
Punjab	...	...	160	1,469	...	...	...	10,002	...	283	21,184	...	138	...	...	...	33,236	...	33,236
Burma	55,026	26,874	25,325	1,26,287	466	4,821	5,034	790	8,701	22,678	...	...	10,763	...	...	...	2,86,765	...	2,86,765
Bihar and Orissa	...	...	...	...	...	...	...	...	6,090	...	...	...	6,389	...	...	...	12,479	...	12,479
Central Provinces and Berar	...	405	...	686	...	249	...	...	...	...	...	...	...	...	...	...	1,340	...	1,340
Central India	1,985	1,313	708	3,081	...	425	...	...	96	...	...	...	411	...	...	...	8,019	...	8,019
Assam	...	7,782	2,655	13,567	...	783	1,047	236	...	835	...	...	3,190	...	...	...	30,095	...	30,095
TOTAL	10,02,087	3,29,795	1,85,283	19,84,414	2,35,302	2,43,583	1,76,612	3,82,371	1,40,543	1,73,925	37,388	9,391	5,03,987	613	*—1,044*	...	54,04,250	*4,24,404*	49,79,846
Total India converted into £ at R15=£1																		**£**	331,990

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS.

	Amount Expended		
	To end of previous year.	During the year.	To end of the year.
EXPENDITURE TO END OF 1901-02.	Rs.	Rs.	Rs.
India	2,42,50,991	...	2,42,50,991
Converted into £ at R15=£1	£ **1,616,733**	£ ...	£ **1,616,733**
England	1,451,683	...	1,451,683
TOTAL TO END OF 1901-02	3,068,416	...	3,068,416
SPECIAL DEFENCE WORKS (1902).			
INDIA.	Rs.	Rs.	Rs.
Armaments.			
Coast Defences, Aden	1,30,016	1	1,30,017
" " Bombay	21,15,953	4	21,15,957
" " Madras	1,01,178	...	1,01,178
" " Karachi	10,71,372	4	10,71,376
" " Burma (Rangoon)	1,23,149	...	1,23,149
" " Bengal (Hooghly)	2,97,379	...	2,97,379
" " General	1,64,421	5	1,64,426
TOTAL	40,03,468	14	40,03,482
Freight, etc.—			
Freight-armaments and Electric light plant and stores	69,937	9	69,946
Sub-marine mining	1,55,996	7	1,56,003
Minor Works	315	...	315
TOTAL ARMAMENTS	42,29,716	30	42,29,746
Special Defences.			
Rangoon	2,85,439	32,748	3,18,187
Baluchistan	74,552	...	74,552
Madras	40,461	...	40,461
Aden	1,56,105	6,300	1,62,405
Bombay	40,02,492	1,23,991	41,26,483
Karachi	3,41,063	45,869	3,86,932
Bengal (Hooghly)	1,36,045	4,458	1,40,503
TOTAL SPECIAL DEFENCES	50,36,157	2,13,366	52,49,523
ESTABLISHMENT	7,55,674	29,259	7,84,933
TOOLS AND PLANT	68,693	2,660	71,353
SUSPENSE	1,00,881	32,716	1,33,597
GRAND TOTAL	1,01,91,121	2,78,031	1,04,69,152
Deduct—Expenditure in England	*45,93,532*	*67,225*	*46,60,757*
NET OUTLAY IN INDIA	55,97,589	2,10,806	58,08,395
Total India converted into £ at R15=£1	£ **373,172**	£ **14,054**	£ **387,226**
Expenditure in England—			
Stores for India	306,236	(a)4,432	310,718
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	679,408	18,536	697,944

(a) Wholly attributable to "Schedule Measure Expenditure."

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-17.

Section M.—Provincial Surpluses and Deficits.

Expenditure 2,397,302.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	
Adjustment on account of Provincial Services.	71	Contribution between Imperial and Provincial Revenues—				
		Net Contribution to Provincial .	260	1,629,367	...	...
	72	Provincial Balances, Surpluses and Deficits.	261	9,945,681	...	2,397,302
				Total .	...	2,397,302

M.—Provincial Adjustments.

No. 71.—ACCOUNT of CONTRIBUTION BETWEEN IMPERIAL and PROVINCIAL REVENUES during the year 1916-17.

[Credits + Debits — Provincial Revenues.]

NATURE OF CONTRIBUTION.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Contribution under the Provincial Settlements in order to provide for excess or deficiency of assigned Revenue as compared with assigned Expenditure	Rs. —21,43,000	Rs. —9,38,000	Rs. —7,28,000	Rs. —19,76,000	Rs. +4,86,000	Rs. +12,90,000	Rs. —2,36,000	Rs. +21,40,000	Rs. +6,89,000	Rs. —14,16,000
Special Contribution—										
Recurring assignments in consequence of subsequent modifications of the provincial Settlements	+16,90,073	+1,32,365	+25,07,859	+35,48,755	+18,44,542	—68,799	+28,96,670	+1,21,165	+47,583	+1,27,20,213
Do. do. in consequence of the new scheme of Taxation	—6,43,000	—28,55,000	—39,00,000	—4,30,000	—2,80,000	—6,37,000	—2,40,000	—1,15,000	—50,000	—91,50,000
Do. do. in aid of Famine Expenditure	+2,50,000	+3,78,586	+60,000	+4,50,000	+1,40,000	...	+2,00,000	...	...	+14,78,586
Do. do. for Police Reforms	...	+3,25,000	...	+3,77,000	...	...	...	+1,74,000	...	+8,76,000
Do. do. for increase of Expenditure on account of Education	+18,50,000	+14,80,000	+27,31,000	+15,96,500	+9,25,400	+6,93,800	+11,60,500	+6,14,000	+3,97,500	+1,14,48,700
Do. do. for increase of Expenditure on Sanitation	+6,25,866	+6,20,000	+5,58,200	+6,87,312	+4,21,672	+3,30,480	+3,33,133	+3,00,000	+50,000	+39,26,663
Non-recurring assignments in aid of Educational, Sanitary, Public Works and Miscellaneous Expenditure	+22,845	+1,36,028	+3,72,322	+3,09,165	+2,10,600	+6,24,488	+5,67,027	...	+8,02,861	+30,45,336
In aid of Provincial Resources generally	...	...	...	...	...	+15,11,000	...	...	...	+15,11,000
In adjustment of Inter-provincial transactions	...	...	+1,68,480	...	...	...	+8,500	+5,000	—1,81,980	...
Total Special Contributions	+37,95,784	+2,16,979	+24,97,861	+65,38,732	+32,62,214	+24,53,969	+49,25,830	+10,99,165	+10,65,964	+2,58,56,498
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+16,52,784	—7,21,021	+17,69,861	+45,62,732	+37,48,214	+37,43,969	+46,89,830	+32,39,165	+17,54,964	+2,44,40,498
	Net contribution from Imperial to Provincial Rs. 2,44,40,498 converted into £ at Rs. 15=£1 . £									**1,629,367**

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1917.

	Opening Balance.	Revenue including contribution from Imperial as per Account No. 9.	TOTAL.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES. Increase of Balance.	PROVINCIAL DEFICITS. Decrease of Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,10,02,216	7,94,78,688	9,04,80,904	7,52,42,984	1,52,37,920	42,35,704	...
Bombay	1,77,00,898	8,17,44,416	9,94,45,314	7,23,16,714	2,71,28,600	94,27,702	...
Bengal	2,79,19,135	6,62,32,036	9,41,51,171	6,01,87,132	3,39,64,039	60,44,904	...
United Provinces of Agra and Oudh	1,55,34,726	7,01,95,722	8,57,30,448	6,64,86,884	1,92,43,564	37,08,838	...
Punjab	63,54,888	5,17,68,617	5,81,23,505	4,58,48,710	1,22,74,795	59,19,907	...
Burma	33,52,055	5,93,33,675	6,76,85,730	5,59,05,867	1,17,79,863	34,27,808	...
Bihar and Orissa	1,42,99,955	3,18,60,454	4,61,60,409	3,13,59,459	1,48,00,950	5,00,995	...
Central Provinces and Berar	1,00,64,032	3,02,75,362	4,03,39,394	2,77,04,121	1,26,35,273	25,71,241	...
Assam	19,97,779	1,45,57,270	1,65,55,049	1,44,34,836	21,20,213	1,22,434	...
TOTAL Rs.	11,32,25,684	48,54,46,240	59,86,71,924	44,94,86,707	14,91,85,217	3,59,59,533	...
Converted into £ at Rs. 15 = £1 £					9,945,681	2,397,302	...
Net Provincial Surplus						2,397,302	

M Provincial Adjustments.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1916-1917.

Section N.—Railway, Irrigation and other Capital not charged to Revenue.

Receipts £711,870, Disbursements £3,489,093.

Major Heads.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	73	General Abstract of Expenditure and Results (Summary)	265	...	...	...
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended	266	...	...	...
„ „	73B	„ „ „ summary to end of 1916-17	269	...	...	...
„ „	74	State Railways—Construction	270	...	...	1,872,348
Account of capital raised through Companies towards outlay on State Railways.	74A	Debenture capital raised by Companies	272	...	...	...
	„	Contributions by Companies from their Provident Fund	272	...	...	...
	74B	Detailed Account of East Indian Railway	272	405,831	...	..
	74C	„ „ Eastern Bengal Railway	273	377,184	...	...
	74D	„ „ Oudh and Rohilkhand Railway	274	34,993	...	...
	74E	„ „ North Western Railway	275	130,794	...	...
	74F	„ „ South Indian Railway	276	—119,778	...	...
	74G	„ „ Great Indian Peninsula Railway	277	391,275	...	...
	74H	„ „ Bombay, Baroda and Central India Railway	278	135,579	...	...
	74I	„ „ Madras and Southern Mahratta Railway	279	...	...	...
	74J	Statement of Progressive Discharge of liabilities through the purchase of Railways	280	...	...	...
	75	Irrigation Works—Construction	284	...	...	512,083
Redemption of Liabilities.	76	Capital Charge involved in Redemption of Liabilities	285	...	...	...
General Public Works Statements.	77	Details of Expenditure on Establishment	286	...	...	...
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	294	...	...	...
	78A	Details and distribution of expenditure on Tools and Plant	298	...	...	...
Capital Account of Indian Railway Companies.	79	Capital raised and deposited by Companies	303	...	630,431	75,000
	„	Outlay of Railway Companies and Repayments	303	...	14,772	785,365
	79A	Capital subscribed by Native States	304	...	66,667	...
Initial Expenditure on New Capital at Delhi.		Initial Expenditure on New Capital at Delhi	305	...	...	244,297
		Detailed account of works expenditure—				
	80A	Buildings	306	112,108	...	...
	80B	Communication	306	6,829	...	...
	80C	Miscellaneous Public Improvements	306	1,903	...	...
	80D	Sanitation	307	407	...	...
	80E	Miscellaneous	307	29,708	...	...
	80F	Maintenance during construction	307	16,968	...	...
				Total £	**711,870**	**3,489,093**

No. 73.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees in

YEARS.	No. of Items.	CONSTRUCTION.*						
		RAILWAYS.			IRRIGATION.			Total Construction.
		India.	England.	TOTAL.	India.	England.	TOTAL.	
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903	28	3,109,506	1,529,344	4,638,850	715,734	9,604	725,338	5,364,188
1903-1904	29	3,363,993	1,323,524	4,687,517	675,997	4,332	680,329	5,367,846
1904-1905	30	4,514,478	1,513,784	6,028,262	620,398	7,259	627,657	6,655,919
1905-1906	31	7,424,473	2,057,886	9,482,359	833,354	35,718	869,072	10,351,431
1906-1907	32	5,384,545	2,551,691	7,936,236	1,455,711	85,461	1,541,172	9,477,408
1907-1908	33	7,968,860	2,414,214	10,383,074	1,197,571	100,458	1,298,029	11,681,103
1908-1909	34	6,189,335	3,329,587	9,518,922	1,393,851	68,721	1,462,572	10,981,494
1909-1910	35	4,251,599	2,096,986	6,348,585	1,447,963	49,040	1,497,003	7,845,588
1910-1911	36	7,086,011	1,870,928	8,956,939	1,520,309	69,678	1,589,987	10,546,926
1911-1912	37	4,871,050	2,155,694	7,026,744	1,838,268	92,234	1,930,502	8,957,246
1912-1913	38	6,404,219	2,454,354	8,858,573	1,842,268	37,853	1,880,121	10,738,694
1913-1914	39	20,851,200	2,999,328	23,850,528	1,797,598	74,952	1,872,550	25,723,078
1914-1915	40	8,084,464	2,424,059	10,508,523	1,630,020	63,669	1,693,689	12,202,212
1915-1916	41	3,926,153	852,742	4,778,895	1,297,250	41,973	1,339,223	6,118,118
1916-1917	42	1,535,422	318,654	1,874,076	843,006	8,101	850,107	2,724,183
		147,957,094	57,190,163	205,147,257	40,154,134	3,859,189	44,013,323	249,160,580

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta ... £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. The purchase of the Naihati Railway, under England ... 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £7,117 in respect of

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge for exchange among the respective heads and the revised totals converted at R15=£1.

DISTRIBUTION OF CAPITAL EXPENDITURE on STATE RAILWAYS and

STATE RAILWAYS.		India, General.	North-West Frontier.	Madras.	Bombay.
India	R	2,32,98,264	...	...	...
Deduct—Charged to Revenue	R	—7,146	...	...	...
Net—India	R	2,33,05,410	...	...	...
Converted at R15=£1	£	1,553,694	...	...	...
England	£	318,654	...	...	...
TOTAL	£	1,872,348	...	...	...
IRRIGATION.					
India	R	...	9,29,168	6,07,438	2,37,489
Converted at R15=£1	£	...	61,944	40,496	15,833
England	£	...	198	...	...
TOTAL	£	...	62,142	40,496	15,833

on STATE RAILWAYS and IRRIGATION WORKS.¶

respect of transactions in India.]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.							Not charged to Revenue.	TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM		Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	CHARGED AGAINST REVENUE.											
	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure, etc., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.		Capital raised through Companies, see Account No. 74-A.	State Funds.		
	Railways.	Irrigation Works.										
	9	10	11	12	13	14	15	16=8—15	17	18	19	20=17+18+19.
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	†9,573,056	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,300	3,284,342
8	—88,752	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	—188,540	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16	...	49,594	...	37,123	—782	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18	656,312	40,529	...	—70	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,055	...	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	—52,068	4,207	—12,508	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	81,671	—66,709	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204
28	1,625	94,742	...	18,565	54,659	66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188
29	96,605	144,446	...	29,257	26,550	27,985	324,843	5,043,003	...	5,367,846	...	5,367,846
30	115,812	215,012	...	9,177	6,250	51,473	397,724	6,258,195	963,636	5,692,283	...	6,655,919
31	55,278	296,573	...	9,687	7,195	16,305	385,038	9,966,393	1,487,995	8,863,436	12,980,960	23,332,391
32	3,442	356,460	...	14,517	3,236	387,085	764,740	8,712,668	...	9,477,408	...	9,477,408
33	6,561	417,240	...	7,443	—197,975	35,067	268,336	11,412,767	1,897,112	9,783,991	2,144,800	13,825,903
34	70	403,030	...	30,269	415	76,053	509,837	10,471,657	4,278,547	6,702,947	...	10,981,494
35	12,015	432,388	...	13,708	1,246	11,765	471,622	7,373,966	2,459,426	5,386,162	...	7,845,588
36	36,895	359,660	...	4,044	795	26,439	427,833	10,119,093	2,294,278	8,252 648	5,904,100	16,451,026
37	44,275	383,465	...	249	836	10,506	439,331	8,517,915	...	8,957,246	...	8,957,246
38	41,411	426,501	...	...	4,266	45,291	517,469	10,221,225	13,333	10,725,361	...	10,738,694
39	8,576	491,424	...	2,058	1,414	98,864	602,336	25,120,742	34,667	25,688,411	...	25,723,078
40	—1,311	501,311	...	—483	459	69,198	569,174	11,633,038	2,368,577	9,833.635	...	12,202,212
41	—193	506,193	...	(c)1,713	1,263	26,077	529,053	5,589,065	3,472,246	2,645,872	...	6,118,118
42	—476	333,601	...	...	2,204	(b) 4,423	339,752	2 384,431	...	2,724,183		2,724.183
	5,248,108	6,755,517	2,938,755	1,046,527	1,198,492	4,961,302	22,148,701	227,011,879	26,202,429	222,958,151 (a)	60,502,103	309,662,683

and South-Eastern Railway is included in the following years: under India in 1868-69, £134.925: under England in 1868-69, £332,152; in 1869-70, 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
R1,06,750 Deb; incurred in India.

(a) Includes £466,667 capital subscribed by the Jaipur Durbar towards outlay on the Nagda-Muttra Railway. (Account No. 79A.)
(b) *Vide* Account No. 75.

(c) Survey outlay brought on to Construction Account—

	R	£
Khani Hindubagh Railway	25,705	1,713

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1916-17.

Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
...	...	...	...	...	...	33,060	2,33,31,324
...	...	...	...	...	...	33,060	25,914
...	...	...	...	...	...	...	2,33,05,410
...	...	...	...	...	...	...	1,553,694
...	...	...	...	...	...	...	318,654
...	...	...	...	...	...	...	1,872,348
...	6,56.826	33,86,415	4,37,204	—1,500	13,23,695	...	75,76,734
...	43,788	225,761	29,147	—100	88,246	...	505,115
...	2,142	4,621	7	...	...	...	6,968
...	45,930	230,382	29,154	—100	88,246	...	512,083

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 73A.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on RAILWAYS and of AMOUNT expended in 1916-17.

Amount specifically provided.	£	Expenditure.	£
Capital Receipts from Railway Companies, (see Account No. 79).	555,431	State Railways (see Account No. 73, column 4).	1,874,076
Capital subscribed by Native States towards outlay on State Railways (see Account No. 79A).	66,667		
Appropriation from Famine grant for avoidance of debt.	479,258	Capital expenditure by Railway Companies (see Account No. 79).	770,593
Appropriation from Famine grant for protective Railways (see Account No. 73, column 9).	—476		
Appropriation from Revenue for other Railways (see Account No. 73, column 13).	2,204	Discharge of Temporary Loans issued under East India Loans Act for Railway purposes.	3,250,000
Excess over amount specifically provided (see below).	4,791,585		
TOTAL .	5,894,669	TOTAL .	5,894,669

NOTE.—The excess of Expenditure shown above is accounted for as follows :—

	£	£
Surplus of Revenue over Expenditure charged to Revenue	7,478,170	
Loan issued in India (excluding War Loans)	4,486,680	11,964,850
Deduct—		
Net outgoings under heads of Debt, Deposits and Advances other than items included above	4,551,080	
Capital expenditure not charged to Revenue on Works other than Railways	756,380	
Cash Balance increased	1,865,805	7,173,265
Total (see above)		4,791,585

No. 73 B.—Summary of Amounts provided for Capital Expenditure on Railways and Annual Expenditure thereof from 1905-1906 to end of 1916-1917.

No. 73B.—Summary of Amounts provided for CAPITAL EXPENDITURE on RAILWAYS

(1)	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.								OTHER	
	(2)*	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Year.	Loans for Railway purposes issued under the East Indian Loans Act.	Capital Receipts from Railway Companies.	Capital contributed by Native State towards outlay on State Railways.	Appropriation from Famine Grant for Avoidance of Debt.	Appropriation from Famine Grant for Protective Railways.	Appropriation from Revenue for other Railways.	Moiety of Profits on Rupee coinage.	Total "Resources specifically provided" (Cols. 2 to 8).	Revenue. Surplus(+) or Deficit(—).	Loans issued in India.
	£	£	£	£	£	£	£	£	£	£
1905-06	12,089,146	1,452,321	...	512,262	55,278	16,882 (*a*)	...	14,125,889	2,091,854	2,666,667
1906-07	2,000,000	*—254,440*	...	332,383	3,442	17,753 (*b*)	...	2,099,138	1,589,340	3,000,000
1907-08	8,632,947	2,243,776	...	250,000	6,561	*—190,532* (*c*)	1,123,604	12,066,356	300,615	1,666,667
1908-09	6,842,053	5,298,853	...	250,000	70	30,684 (*d*)	51	12,421,711	*—3,737,710*	1,333,333
1909-10	10,569,573	2,457,210	66,667	475,338	12,015	14,953 (*e*)	...	13,595,756	606,641	1,666,667
1910-11	6,724,820	2,381,519	...	601,095	36,895	4,839 (*f*)	...	9,749,168	3,936,287	1,000,000
1911-12	3,355,103	17,497	...	457,967	44,275	(*g*) 1,085	...	3,875,927	3,940,334	1,333,333
1912-13	3,000,000	578,079	...	343,203	41,411	4,266	...	3,966,959	3,107,634	2,000,000
1913-14	...	4,752,147	200,000	342,489	8,576	(*h*) 3,472	...	5,306,684	2,312,423	2,000,000
1914-15	3,250,000	(*k*) 4,548,590	66,666	220,115	*—1,311*	(*i*) 223	...	8,084,283	*—1,785,270*	3,333,333
1915-16	3,250,000	3,865,447	66,667	425,305	*—193*	(*l*) 2,976	...	7,610,202	*—1,188,661*	3,332,400
1916-17	...	555,431	66,667	479,258	*—476*	2,204	...	1,103,084	7,478,170	4,486,680
	59,713,642	27,896,430	466,667	4,689,415	206,543	*—91,195*	1,123,655	94,005,157	18,651,657	27,819,080

* When a loan under the East India Loans Act is issued at a premium, the nominal amount is entered in this column and the premium against Revenue in the year of issue or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount in the latter case the cash proceeds. The issue in 1905-1906 of £10,089,146 stock direct to stockholders of the Bombay, Baroda and Central no charge was made to Revenue on account of the difference between the nominal amount of the stock and the amount of cash of which it was

(*a*) Includes £9,687 previously charged to Revenue brought on to Capital account of 1905-06 without financial adjustment.
(*b*) Ditto £14,517 ditto ditto 1906-07 ditto.
(*c*) Ditto £7,443 ditto ditto 1907-08 ditto ; £198,155 expended from Local
(*d*) Ditto £30,269 ditto ditto 1908-09 ditto.
(*e*) Ditto £13,708 ditto ditto 1909-10 ditto.
(*f*) Ditto £4,044 ditto ditto 1910-11 ditto.
(*g*) Ditto £249 ditto ditto 1911-12 ditto.
(*h*) Ditto £2058 ditto ditto 1913-14 ditto.
(*i*) Ditto £—483 and £247 ditto ditto 1914-15 ditto.
(*j*) £13,355,280 transferred from Capital Account of Railway Companies to State Railway Construction without financial adjustment.
(*k*) £212,523 Receipts and £164,141 expenditure transferred from "Deposits" to Capital Account of Indian Railway Companies.
(*l*) Includes £1,713 previously charged to Revenue brought on to Capital account of 1915-16 without financial adjustment.

and Annual Expenditure thereof from 1905-1906 to end of 1916-1917.

Resources.					Capital Expenditure on Railways.				
(12) Net Receipts under Debt Deposits and Advances, other than items shown separately.	(13) Cash Balances reduced (+) or increased (—).	(14) Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	(15) Total "Other Resources" (columns 10 to 14)	(16) Total Provision (columns 9 and 15).	(17) On State Railways (including purchased lines worked by Companies).	(18) By Railway Companies (other than those working purchased lines).	(19) Discharge of Liabilities.	(20) Purchase of Lines.	(21) Total expenditure (columns 17 to 20).
£	£	£	£	£	£	£	£	£	£
836,900	794,375	—556,194	5,833,602	19,959,491	9,482,359	—362,528	250,000	10,589,660	19,959,491
279,311	4,282,927	—797,627	8,353,951	10,453,089	7,936,236	1,766,953	749,900	...	10,453,089
142,840	—2,655,163	—845,722	—1,390,765	10,675,593	10,383,074	—342,181	634,700	...	10,675,593
3,012,820	—99,330	—983,489	—474,376	11,947,335	9,518,922	562,613	1,865,800	...	11,947,335
4,744,756	—9,415,504	—1,052,349	—3,449,789	10,145,967	6,348,585	2,117,982	1,679,400	...	10,145,967
2,303,534	—3,636,225	—1,203,888	2,399,708	12,148,876	8,956,939	—1,375,963	2,317,900	2,250,000	12,148,876
3,683,544	—2,141	—1,541,523	7,413,547	11,289,474	7,026,744	986,530	3,276,200	...	11,289,474
2,266,483	2,660,647	—1,523,223	8,511,541	12,478,500	8,858,573	1,142,327	2,477,600	...	12,478,500
572,260	5,316,780	—1,729,396	8,472,067	13,778,751	(j) 23,850,528	(j) —11,382,977	1,281,200	...	13,778,751
(k) 2,792,944	1,073,415	—1,483,541	3,930,881	12,015,164	10,508,523	(k)1,506,641	...	...	12,015,164
2,393,268	—2,126,834	—1,144,227	1,265,946	8,876,148	4,778,895	439,753	3,657,500	...	8,876,148
—4,551,080	—1,865,805	—756,380	4,791,585	5,894,669	1,874,076	770,593	3,250,000	...	5,894,669
18,477,580	—5,672,858	—13,617,559	45,657,900	139,663,057	109,523,454	—4,140,257	21,440,200	12,839,660	139,663,057

is credited to Revenue. When a loan is issued for cash at a discount, the discount is made good from Revenue either by being charged of the discount by the date at which the loan can be redeemed : in the former case the nominal amount of the loan is entered in this column, India Railway Company, in substitution for part of the cash payable on the purchase of the undertaking, was an exceptional transaction ; accepted as the equivalent ; and the nominal amount of the stock was entered in this column.

Funds on the Mayavaram-Mutupet Railway has been dropped out of this account without financial adjustment.

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Items.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	DEDUCT. *Receipts on Capital Account.*	DEDUCT. *Stores and advances paid for in previous years and charged to works in current year in excess of payments on the same Account.*	NET OUTLAY.
IMPERIAL.		R	R	R	R	R	R
India, General.							
1. Assam-Bengal { Part I	1	17,875	...	...	...	...	17,875
1. Assam-Bengal { Part II	1	27,57,160	1,94,450	...	*1,402*	*1,49,536*	28,00,672
2 Aden Railway	2	3,76,493	3,979	...	...	*46,948*	3,33,524
3. Bombay, Baroda and Central India	3	21,49,219	88,091	...	...	*2,03,634*	20,33,676
4. Burma	4	...	...	...	...	...	...
5. „ Extensions	5	—93,005	15,599	...	...	*1,90,924*	—2,68,330
6. Bengal Nagpur	6	35,92,821	—3,389	...	*3,70,858*	*9,82,675*	22,35,899
7. East Indian	7	76,70,598	81,440	...	*3,645*	*16,60,930*	60,87,463
8. Eastern Bengal System	8	60,77,677	1,12,366	...	*—3,494*	*5,35,775*	56,57,762
Rajabhat Khawa Dalsinghpara		187	544	...	...	...	731
Rangyia-Tangla		1,955	...	...	...	...	1,955
Singjani-Fulchhari		6,596	6		*—39*	...	6,641
9. Great Indian Peninsula	9	97,50,448	2,87,263	...	*54,807*	*41,13,784*	58,69,120
Agra-Delhi Chord		41,070	—565	...	...	...	40,505
Baran-Kotah		94,924	...	...	...	...	94,924
Bhopal		10,161	...	...	...	...	10,161
Cawnpore-Banda		29,193	11	...	...	...	29,204
10. Jodhpur-Hyderabad (British Section)	10	22,298	...	...	...	*1,110*	21,188
11. Lucknow-Bareilly	11	...	...	...	...	...	...
12. Lower Ganges Bridge—Hardinge Bridge	12	—23,05,344	17,862	...	*56,531*	*2,85,380*	—26,29,393
13. Madras and Southern Mahratta	13	...	...	...	...	...	...
Bezwada Extension		2,285	...	...	...	...	2,285
Dhone Kurnool		7,930	...	...	...	...	7,930
14. North Western	14	26,84,617	80,250	...	*3,550*	*7,99,410*	19,61,907
Laki Pezu Tank		4,37,868	55,885	...	*4,190*	*50,083*	4,39,480
Nushki Extension		66,86,568	1,94,742	6,06,068	*39,635*	...	74,47,743
15. Oudh and Rohilkhand	15	13,11,145	—339	...	...	*7,85,917*	5,24,889
16. South Indian	16	8,44,570	1,168	...	*329*	*26,42,081*	—17,96,672
Tinnevelly-Tiruchendur		...	...	6,30,000	...	...	6,30,000
Coonoor-Ootacamund		811	—84	...	...	*766*	—39
Dharmapuri-Hosur Extension		—3,533	68	...	...	*3,681*	—7,146
Tinnevelly-Quilon (British Section)		19,619	...	...	...	...	19,619
Ditto (Native State Section)		22,107	...	...	...	...	22,107
17. Tirhoot State Railway and Extensions	17	—9,54,620	...	...	*—4,91,980*	*3,93,180*	—8,55,820
Khagria Roserah	...	61,110	1,260	...	...	*656*	61,714
Samastipur-Roserah Extension							
18. Bilaspur-Etawah	18	...	...	...	...	...	...
19. Frontier Railway Reserve Material	19	...	...	...	...	*36,27,544*	—36,27,544
20. Ganges Bridge	20	...	...	...	...	...	...
21. Nagpur-Chhattisgarh Depreciation Account	21	...	...	...	...	...	...
22. Petroleum Operations, Baluchistan	22	...	...	...	...	...	...
23. Ranaghat-Bhagwangola	23	...	...	...	...	...	...
24. Sabarmati-Dholka	24	...	...	...	...	...	...
25. Southern Mahratta (Depreciation on works)	25	...	...	...	...	...	...
26. Umaria Colliery (Depreciation on works)	26	...	...	...	...	...	...
27. Vizagapatam-Raipur	27	...	...	...	...	...	...
28. Warora Colliery	28	24	...	...	*4,800*	...	—4,776
29. State Railway Stores	29	...	...	6,203	...	...	6,203
30. Expenditure in England for Stores purchased and remaining unappropriated	30	...	...	9,02,619	...	...	9,02,619
TOTAL IMPERIAL		4,13,20,827	11,30,607	21,44,890	*44,234*	*1,64,74,014*	2,80,78,076
PROVINCIAL.							
Assam.							
31. Jorhat	31	9,998	...	23,062	...	...	33,060
TOTAL CONSTRUCTION OF STATE RAILWAYS		4,13,30,825	11,30,607	21,67,952	*44,234*	*1,64,74,014*	2,81,11,136
Total converted into £ at R15=£1						£	1,874,076

Charged to Revenue	Famine Relief and Insurance	India	£ —476
		England	£ ...
	Construction of Railways charged against Revenue		£ 2,204
	Preliminary Expenditure, etc., not originally charged to Construction		£ ...
Not charged to Revenue	India		£ 1,553,694
	England		£ 318,654
		TOTAL	£ 1,874,076

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1916-1917.

No. of Items.	TOTAL EXPENDITURE TO END OF THE YEAR. Construction (including Plant and Rolling stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct—Receipts on Capital Account.*	NET OUTLAY.	REMARKS.
	R	R	R	R	R	R	
1	56,06,936	...	...	56,06,936	...	56,06,936	
	10,97,36,637	9,08,774	5,02,803	11,11,48,214	*16,004*	11,11,32,210	
2	5,59,080	15,948	46,788	6,21,816	...	6,21,816	
3	29,24,29,956	1,29,66,182	1,29,01,568	31,82,97,706	(a) *38,91,935*	31,44,05,771	*See* Account No. 74H.
4	9,07,26,632	69,03,995	...	9,76,30,627	*2,18,303*	9,74,12,324	(a) Includes Rs. 1,85,000 Contribution by the Palanpur Durbar.
5	3,40,16,119	32,55,911	1,18,564	3,73,90,594	...	(b)3,73,90,594	(b) Includes Rs. 25,638 expended on the Daga Loop.
6	25,26,49,258	—3,672	—35,61,573	24,90,84,013	*3,86,979*	(d)24,86,97,034	
7	37,49,16,789	77,29,353	1,19,08,565	39,45,54,707	*1,02,99,308*	38,42,55,399	*See* Account No. 74B.
8	25,67,03,295	97,22,595	1,78,68,347	28,42,94,237	*17,12,141*	28,25,82,096	*See* Account No. 74C.
	10,22,859	99,850	1	11,22,710	*723*	11,21,987	
	11,63,834	1,19,994	...	12,83,828	*4,974*	12,78,854	
	19,67,521	1,49,445	...	21,16,966	*2,614*	21,14,352	
9	27,47,56,907	66,72,274	1,42,75,534	29,57,04,715	*49,39,903*	29,07,64,812	*See* Account No. 74G.
	1,41,16,714	6,82,593	...	1,47,99,307	*2,612*	1,47,96,695	
	44,66,241	2,88,593	...	47,54,834	*12,138*	47,42,696	
	37,36,540	3,62,124	...	40,98,664	*4,111*	(c) 40,94,553	(c) Represents amount contributed by the Government for Construction: Rs. 40,33,983 and Survey Charges Rs. 60,570.
	75,19,551	4,03,915	...	79,23,466	*2,289*	79,21,177	
10	41,57,981	3,05,800	4,089	44,67,870	*1,430*	44,66,440	
11	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
12	3,23,73,644	32,85,785	...	3,56,59,429	*5,27,264*	3,51,32,165	
13	12,98,38,069	62,12,807	...	13,60,50,876	*1,58,615*	13,58,92,261	*See* Account No. 74I.—Includes Rs. 1,65,78,416 outlay on Bellary-Kistna Railway.
	11,34,269	1,17,275	...	12,51,544	*2,472*	12,49,072	
	9,34,024	82,803	...	10,16,827	*228*	10,16,599	
14	69,93,52,291	2,89,00,465	2,58,45,199	75,40,97,955	*81,13,315*	74,59,84,640	*See* Account No. 74E. (Includes Rs. 25,705 survey outlay brought on.)
	26,92,001	2,92,271	82,936	30,67,208	*8,708*	30,58,500	
	66,86,568	1,94,742	6,06,068	74,87,378	*39,635*	74,47,743	
15	11,89,13,033	27,33,549	44,98,966	12,61,45,548	*35,59,945*	12,25,85,603	*See* Account No. 74D.
16	9,16,24,390	52,82,169	59,81,470	10,28,88,029	*64,64,239*	9,64,23,790	*See* Account No. 74F.
	...	...	6,30,000	6,30,000	...	6,30,000	
	39,86,183	3,06,499	11,031	43,03,713	*1,086*	43,02,627	
	17,57,751	3,62,152	11,562	21,31,465	*371*	21,31,094	
	39,16,808	4,55,244	...	43,72,052	...	43,72,052	
	1,06,50,627	11,96,740	...	1,18,47,367	...	1,18,47,367	
17	8,90,30,389	42,09,325	17,05,059	9,49,44,773	*1,75,71,194*	7,73,73,579	(d) Includes overdraft and advances of the Bengal Nagpur Railway Company amounting to Rs. 20,17,70,996 at end of 31st December 1910 treated as State outlay, and capital stock held by the Secretary of State amounting to Rs. 70,665.
	28,90,021	2,39,505	3,238	31,32,764	...	31,32,764	
18	75,132	...	...	75,132	...	75,132	
19	...	33,545	6,96,227	7,29,772	*22*	7,29,750	
20	76,416	...	...	76,416	...	76,416	
21	6,57,038	...	...	6,57,038	...	6,57,038	
22	1,19,198	...	...	1,19,198	*11*	1,19,187	
23	2,77,036	25,676	...	3,02,712	*262*	3,02,450	
24	59,900	...	...	59,900	...	59,900	
25	5,27,071	...	...	5,27,071	...	5,27,071	
26	1,82,672	...	...	1,82,672	...	1,82,672	
27	2,45,035	...	...	2,45,035	...	2,45,035	
28	11,08,281	3,775	...	11,12,056	*70,641*	10,41,415	
29	25,960	...	—1,965	23,995	*2,520*	21,475	
30	...	...	9,40,816	9,40,816	...	9,40,816	
	2,93,42,11,019	10,48,24,581	9,50,75,293	3,13,41,10,893	*5,80,25,795*	3,07,60,85,098	
31	10,24,616	41,247	64,336	11,30,199	*6,443*	11,23,756	
	2,93,52,35,635	10,48,65,828	9,51,39,629	3,13,52,41,092	*5,80,32,238*	3,07,72,08,854	

£	205,147,257	
£	5,159,073	*See* Account No. 48C.
£	89,035	
£	4,137,247	*See* Account No. 50 and No. 64.
£	1,046,527	
£	138,995,260	
£	55,720,115	
£	205,147,257	

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 74A.—Account of Capital raised through Companies towards outlay on State Railways during, and to end of, the Year 1916-1917.

		East Indian.	South Indian.	Great Indian Peninsula.	Bombay, Baroda and Central India.	Total.
During the year 1916-17.						
Debentures raised (net). Nominal amount	£		...	...	...	
Debentures raised (net). Cash received	£		...	...	...	...
Receipts converted into rupees	R		...	...	...	...
Ditto reconverted into £ at R15=£1	£		...	...	...	...
Contribution from Provident Fund		...	...	...	...	...
Ditto converted into £ at R15=£1	£	...	...	...	...	...
To 31st March 1917.						
Debentures raised (net). Nominal amount	£	18,500,000	3,828,248	3,500,000	1,000,000	26,828,248
Debentures raised (net). Cash received	£	17,748,542	3,806,494	3,253,158	959,364	25,767,558
Receipts converted into rupees	R	27,07,02,709	5,71,35,901	4,87,97,364	1,43,90,464	39,10,26,438
Ditto reconverted into £ at R15=£1	£	18,046,847	3,809,060	3,253,158	959,364	26,068,429
Contribution from Provident Fund and advances by the Home Board	R	...	...	...	20,10,000	20,10,000
Ditto converted into £ at R15=£1	£	...	...	...	134,000	134,000

No. 74B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1916-1917.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 3½ per cent. (formerly 4 per cent.) Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	£	...	7,117	7,117
India 3½ per cent Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt		...	12,039,882	12,039,882*
Capital Outlay incurred since purchase of Line:				
Purchase of Tarkessur Railway	R	...	32,02,972	32,02,972
Overdrawn Capital to 31st December 1879	,,	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	,,	116	10,55,660	10,55,776
Land	,,	4,56,988	1,21,09,184	1,25,66,172
Formation	,,	4,60,953	1,85,89,436	1,90,50,389
Bridge-work	,,	4,53,891	3,14,44,433	3,18,98,324
Fencing	,,	73,604	39,42,572	40,16,176
Electric telegraph	,,	4,151	5,47,636	5,51,787
Ballast and Permanent-way	,,	31,64,842	7,17,85,772	7,49,50,614
Stations and Buildings	,,	17,11,557	5,21,75,389	5,38,86,946
Plant	,,	88,975	1,38,39,420	1,39,28,395
Ferries, etc.	,,	*—500*	18,98,277	18,97,777
Rolling-stock	,,	12,95,700	14,52,91,680	14,65,87,380
General Charges	,,	81,440	76,47,913	77,29,353
New Minor Works	,,	...	4,05,396	4,05,396
Suspense Accounts	,,	*—16,60,931*	1,35,69,496	1,19,08,565
Commission, etc., on Loans	,,	...	44,52,021	44,52,021
Collieries Block	,,	*—39,678*	38,60,473	38,20,795
Capital Outlay incurred since purchase of Line	,,	60,91,108	38,84,63,599	39,45,54,707
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	,,	...	*8,22,167*	*8,22,167*
(2) Stores made over to the new undertaking	,,	...	*76,65,340*	*76,65,340*
(3) Sale proceeds of surplus stores and dismantled buildings, etc.	,,	*3,645*	*18,08,156*	*18,11,801*
Total Deductions	,,	*3,645*	*1,02,95,663*	*1,02,99,308*
Net Capital Outlay since purchase of Line	R	60,87,463	37,81,67,936	38,42,55,399
Ditto ditto converted into £ at R15=£1	**£**	**405,831**	**25,211,196**	**25,617,027**
Total Debt and Capital Outlay	£	405,831	37,251,078	37,656,909
Charged in England	£	...	12,032,765	12,032,765
Charged in India	£	405,831	25,218,313	(*a*) 25,624,144

(*a*) Includes the debt of £7,117 (R1,06,750) incurred in India on the purchase.

*£221,196 and £2,695,342 have been cancelled during the year and to end of the year, respectively, by sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £236,080 and £4,498,230 have also been discharged during and to end of the year, respectively by annuity payments, *vide* Account No. 74-J., page 280.

No. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1916-1917.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	„	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	„	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	„	...	108	108
India 3 per cent. Stock issued in purchase of the undertaking of the Bengal Central Railway Company (£500,000) and in payment of Compensation to Secretary and Clerks, etc. (£514)	„	...	500,514	500,514
TOTAL DEBT	„	...	2,070,298	2,070,298*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Ranaghat-Krishnagar Railway	₹	...	7,12,147	7,12,147
Overdrawn Capital to 30th June 1884 (Eastern Bengal Railway)	„	...	4,24,484	4,24,484
Ditto ditto 1905 (Bengal Central Railway)	„	...	77,61,963	77,61,963
Capital Account: Preliminary Expenses	„	...	11,15,664	11,15,664
Land	„	21,66,437	1,33,85,347	1,55,51,784
Formation	„	2,45,224	1,99,76,812	2,02,22,036
Bridge-work	„	11,397	2,76,86,254	2,76,97,651
Fencing	„	2,87,339	43,72,234	46,59,573
Electric Telegraph	„	...	41,848	41,848
Ballast and Permanent-way	„	—1,60,896	5,75,07,016	5,73,46,120
Stations and Buildings	„	15,17,429	3,59,03,286	3,74,20,715
Plant	„	1,64,549	77,50,399	79,14,948
Ferries, etc.	„	*—2,99,551*	36,44,376	33,44,825
Rolling-stock	„	21,45,749	6,86,66,258	7,08,12,007
General Charges	„	1,12,366	96,10,229	97,22,595
Suspense Accounts	„	*—5,35,775*	1,84,04,122	1,78,68,347
Exchange	„	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	56,54,268	27,86,39,969	28,42,94,237
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new undertaking	„	...	*7,27,879*	*7,27,879*
(2) Other receipts on Capital Account	„	*—3,494*	*9,87,756*	*9,84,262*
Total Deductions	„	*—3,494*	*17,15,635*	*17,12,141*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	56,57,762	27,69,24,334	28,25,82,096
Ditto ditto converted into £ at ₹15=£1	£	**377,184**	**18,461,622**	**18,838,806**
TOTAL DEBT AND CAPITAL OUTLAY	£	377,184	20,531,920	(*a*)20,909,104
CHARGED IN ENGLAND	„	63,908	10,726,846	10,790,754
CHARGED IN INDIA	„	313,276	9,805,074	10,118,350

(*a*) Made up as under:—

	£
Eastern Bengal to close of 1892-93	3,147,860
Northern Bengal do. do.	1,618,815
Dacca do. do.	446,699
Assam Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do. do.	82,679
Gauhati extension to close of 1910-11	841,887
Outlay on the system from 1893-94 to 1916-17	13,855,953
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	20,909,104

*£16,410 and £187,204 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £23,930 and £454,356 have also been discharged during and to end of the year respectively by annuity payments— *vide* Account No. 74 J., page 280.

No. 74D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1916-1917.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF LINE :				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	„	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	„	...	3,415,000	3,415,000
TOTAL DEBT	„	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :				
Capital Account : Preliminary Expenses	R	...	4,73,955	4,73,955
Land	„	99,371	32,12,131	33,11,502
Formation	„	1,228	40,97,147	40,98,375
Bridge-work	„	39,632	1,65,66,524	1,66,06,156
Fencing	„	13,712	34,97,705	35,11,417
Ballast and Permanent-way	„	3,84,474	3,84,46,622	3,88,31,096
Stations and Buildings	„	3,94,624	1,59,48,401	1,63,43,025
Plant	„	57,393	24,99,013	25,56,406
Rolling-stock	„	3,20,711	3,28,60,390	3,31,81,101
General Charges	„	*—339*	27,33,888	27,33,549
Suspense Accounts	„	*—7,85,917*	52,84,883	44,98,966
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	5,24,889	12,56,20,659	12,61,45,548
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.* :—				
(1) Value of Stores and Cash made over to the new undertaking	„	...	*33,02,053*	*33,02,053*
(2) Other Receipts on Capital Account	„	...	*2,57,892*	*2,57,892*
Total Deductions	„	...	*35,59,945*	*35,59,945*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	5,24,889	12,20,60,714	12,25,85,603
Ditto ditto converted into £ at R15=£1		**34,993**	**8,137,381**	**8,172,374**
TOTAL DEBT AND CAPITAL OUTLAY	£	34,993	18,473,430	(a)18,508,423
CHARGED IN ENGLAND	„	13,292	15,489,379	15,502,671
CHARGED IN INDIA	„	21,701	2,984,051	3,005,752

(a) Made up as under :—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rai Bareili section to close of 1894-95		10,715,115
Ditto	Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,908
Ditto	Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
Ditto	Rai Bareli-Benares section to close of 1897-98	508,322
Ditto	Allahabad-Fyzabad Railway	684,249
Ditto	Allahabad-Jaunpur	237,979
Ditto	Balamau-Sitapur	143,168
Ditto	Rosa-Sitapur	216,367
Ditto	Gajroula-Chandpur	48,379
Ditto	Akhbarpur-Tanda	27,747
Ditto	Dhakia-Sambhal	45,325
Ditto	Allahabad-Rai-Bareili-Cawnpore	767,953
Outlay from 1895-96 to 1916-1917		4,468,950
	TOTAL £	18,508,423

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1916-1917.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Kalka-Simla Railway	₹	...	46,24,786	46,24,786
Overdrawn Capital to 31st December 1885	,,	...	28,70,470	28,70,470
Ditto ditto of Kalka-Simla Railway	,,	...	1,16,65,186	1,16,65,186
Capital Account: Preliminary Expenses	,,	1,044	46,47,847	46,48,891
Land	,,	88,959	1,00,93,267	1,01,82,226
Formation	,,	82,771	7,84,57,833	7,85,40,604
Bridge-work	,,	2,54,910	11,75,68,281	11,78,23,191
Fencing	,,	10,983	73,81,214	73,92,197
Electric Telegraph	,,	*—24*	3,72,891	3,72,867
Ballast and Permanent-way	,,	13,112	17,02,48,920	17,02,62,032
Stations and Buildings	,,	7,95,565	8,38,56,421	8,46,51,986
Plant	,,	2,80,012	1,68,14,090	1,70,94,102
Ferries	,,	*—31,891*	10,31,361	9,99,470
Rolling-stock	,,	11,89,176	17,75,79,227	17,87,68,403
General Charges	,,	80,251	2,88,20,214	2,89,00,465
Suspense Accounts	,,	*—7,99,411*	2,66,44,610	2,58,45,199
Exchange	,,	...	94,55,880	94,55,880
Open line maintenance	,,	...	...	...
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	,,	19,65,457	75,21,32,498	75,40,97,955
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	,,	...	*53,63,357*	*53,63,357*
(2) Stores made over to the new undertaking	,,			
(3) Other receipts on Capital Account	,,	3,550	27,46,408	27,49,958
Total Deductions	,,	*3,550*	*81,09,765*	*81,13,315*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	19,61,907	74,40,22,733	74,59,84,640
Ditto ditto converted into £ at ₹15=£1	**£**	**130,794**	**49,601,515**	**49,732,309**
TOTAL DEBT AND CAPITAL OUTLAY	£	130,794	54,513,136	54,643,930(*a*)
CHARGED IN ENGLAND	£	172,928	32,542,084	32,715,012
CHARGED IN INDIA	£	*—42,134*	21,971,052	21,928,918

(*a*) **Made up as under:—**

Outlay on the Sind, Punjab and Delhi Railway:—	£
Redemption of Annuities	4,911,621
Overdrawn Capital	191,365
,, Indus Valley Railway to close of 1884-85	5,060,775
,, Punjab Northern, Northern and Southern Sections to close of 1884-85	5,090,157
,, Sind-Pishin, Southern Section ditto	942,096
,, Jech Doab K. K. Thal	2,138,669
,, Shorkat Road-Chichoki to close of 1912-13	525,806
,, Ladhran Khanewal ditto 1913-14	283,936
,, Saraikala Havelian ditto 1914-15	294,207
,, Kalabagh Bannu ditto ditto	415,139
,, Jakhal Hissar ditto ditto	193,989
,, Jullundhar Hoshiarpore ditto ditto	124,530
,, North Western system from 1885-86 to 1916-17	34,471,340
TOTAL	54,643,930

* £157,682 and £1,535,600 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £73,514 and £1,366,356 have also been discharged during, and to end of the year, respectively by annuity payment —*vide* Account No. 74 J., page 280.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1916-1917.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557				
Less—Capital deposited by the New Company *1,000,000*	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of the Nilgiri Railway	R	...	35,42,217	35,42,217
Capital Account: Preliminary Expenses	„	...	7,85,762	7,85,762
Land	„	35,057	29,17,407	29,52,464
Formation	„	44,262	58,17,648	58,61,910
Bridge-work	„	10,746	1,43,73,754	1,43,84,500
Fencing	„	1,659	11,98,273	11,99,932
Electric Telegraph	„	*—462*	1,66,155	1,65,693
Ballast and Permanent-way	„	72,663	1,45,56,381	1,46,29,044
Stations and Buildings	„	53,047	1,08,64,795	1,09,17,842
Plant	„	*—5,224*	25,93,206	25,87,982
Ferries	„	94,411	28,69,369	29,63,780
Rolling Stock	„	5,38,411	3,08,20,256	3,13,58,667
General Charges	„	1,168	52,81,001	52,82,169
Suspense Accounts	„	*—26,42,081*	86,23,551	59,81,470
Exchange	„	...	2,42,360	2,42,360
Value of Stores transferred from—				
Section north of Katpadi	„	...	...	...
Azhikhai-Mangalore	„	...	...	...
Morrappur-Dharmapuri	„	...	16,278	16,278
Tirrupatur-Krishnagiri	„	...	15,959	15,959
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	*—17,96,343*	10,46,84,372	10,28,88,029
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*—				
(1) Value of Stores and Cash made over to the new undertaking	„	...	*49,61,839*	*49,61,839*
(2) Other Receipts on Capital Account	„	*329*	*15,02,071*	*15,02,400*
Total Deductions	„	*329*	*64,63,910*	*64,64,239*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	*—17,96,672*	9,82,20,462	(*a*) 9,64,23,790
Ditto ditto converted into £ at R15=£1	£	*—119,778*	6,548,031	6,428,253
TOTAL DEBT AND CAPITAL OUTLAY	£	*—119,778*	11,240,588	11,120,810
CHARGED IN ENGLAND	£	...	5,904,799	5,904,799
CHARGED IN INDIA	£	*—119,778*	5,335,789	5,216,011

(*a*) Includes R19,27,194 for Tirrupatur Krishnagiri and Morrappur-Dharmapuri.

No. 74G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1916-17.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase		...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	£	...	3,220,900	3,220,900
Annual Debentures of the Indian Midland Railway Company for which the Secretary of State incurred the liability on purchase		...	3,654,100	3,654,100
Amount of the Share Capital of the Indian Midland Railway Company discharged by the Secretary of State	£	...	2,250,000	2,250,000
TOTAL DEBT	£	...	11,826,450	(a)11,826,450
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Indian Midland Railway	"	...	4,26,30,847	4,26,30,847
Capital Account: Preliminary Expenses	"	*—1,088*	6,29,304	6,28,216
Land	"	9,70,953	1,20,47,780	1,30,18,733
Formation	"	10,90,823	2,02,70,804	2,13,61,627
Bridge-work	"	3,64,754	1,47,28,056	1,50,92,810
Fencing	"	*—41,286*	39,22,909	38,81,623
Electric Telegraph	"	*—1,032*	90,550	89,518
Ballast and Permanent-way	"	28,29,440	5,30,72,331	5,59,01,771
Stations and Buildings	"	25,65,102	3,79,04,607	4,04,69,709
Plant	"	1,53,923	62,40,711	63,94,634
Rolling-stock	"	14,69,506	6,80,96,676	6,95,66,182
General Charges	"	2,87,263	54,42,116	57,29,379
Collieries General Block Account	"	3,49,353	19,41,977	22,91,330
Suspense Accounts	"	*—41,13,784*	1,83,89,318	1,42,75,534
Exchange	"	...	8,47,908	8,47,908
Commission, etc., on Loans	"	...	9,42,895	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	59,23,927	28,97,80,788	29,57,04,715
Deduct—Value of Stores, Cash deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	"	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	"	54,807	*1,19,978*	*1,74,785*
Total Deductions	"	54,807	*48,85,096*	*49,39,903*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	58,69,120	28,48,95,692	29,07,64,812
Ditto ditto converted into £ at R15=£1	£	**391,275**	**18,993,046**	**19,384,321**
TOTAL DEBT AND CAPITAL OUTLAY	£	391,275	30,819,496	31,210,771
CHARGED IN ENGLAND	£	...	12,364,106	12,364,106
CHARGED IN INDIA	£	391,275	18,455,390	18,846,665

(a) Capital obligations (not included in debt shown above) to the extent of £507,380 and £6,784,110 have been discharged during, and to end of the year, respectively, by annuity payments—*vide* Account No. 74 J., page 280.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74H.—CAPITAL ACCOUNT of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY during, and to end of, the Year 1916-1917.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,391,300	2,391,300
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	„	...	10,089,146	10,089,146
TOTAL DEBT	£	...	12,480,446	12,480,446
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1905	R	...	1,55,79,224	1,55,79,224
Capital Account: Preliminary Expenses	„	...	27,36,575	27,36,575
Land	„	43,631	69,34,365	69,77,996
Formation	„	2,88,558	2,21,34,271	2,24,22,829
Bridge-work	„	87,424	3,71,97,910	3,72,85,334
Fencing	„	32,725	62,56,176	62,88,901
Electric Telegraph	„	20,391	5,93,202	6,13,593
Ballast and Permanent-way	„	5,19,073	7,52,23,031	7,57,42,104
Stations and Buildings	„	14,73,908	4,17,09,646	4,31,83,554
Plant	„	51,247	68,20,449	68,71,696
Rolling-stock	„	*—3,67,739*	6,99,13,811	6,95,46,072
General Charges	„	88,092	1,28,78,090	1,29,66,182
Suspense Accounts	„	*—2,03,634*	1,31,05,202	1,29,01,568
Loss by Exchange	„	...	49,08,971	49,08,971
Charges for underwriting capital	„	...	2,73,107	2,73,107
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	20,33,676	31,62,64,030	31,82,97,706
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz*:—				
Stores made over to the new undertaking	„	...	*37,06,935*	*37,06,935**
Contribution by the Palanpur Durbar	„	...	1,85,000	1,85,000
Total Deductions	„	...	*38,91,935*	*38,91,935*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	„	20,33,676	31,23,72,095	31,44,05,771
Ditto ditto converted into £ at Rs. 15=£1	£	**135,579**	**20,824,806**	(*a*)**20,960,385**
TOTAL DEBT AND CAPITAL OUTLAY	£	135,579	33,305,252	33,440,831
CHARGED IN ENGLAND	£	...	14,922,436	14,922,436
CHARGED IN INDIA	£	135,579	18,382,816	18,518,395

(*a*) Made up as under:—

	£
Rajputana-Malwa to close of 1910-11	10,503,653
Nagda-Muttra to close of January 1911*	2,770,660
Godhra Rutlam Nagda, 1910-11	1,285,969
Rewari Phulera Chord „	382,380
Palanpur Deesa	16,380
Bayana Agra to end of 1913-14	287,525
Broach Jambusar to end of 1914-15	88,577
Bombay, Baroda and Central India to end of 1916-17	5,625,241
TOTAL	20,960,385

* The receipts on Capital Account of the Nagda-Muttra Railway and the metre-gauge sections amounting to R3,31,944 transferred to the Sub-heads of the account concerned by book adjustment.

No. 74I.—CAPITAL ACCOUNT of the MADRAS AND SOUTHERN MAHRATTA RAILWAY* during, and to end of, the Year 1916-1917.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,144,800	2,144,800
TOTAL	„	...	2,144,800	(b)2,144,800
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1907	Rs.	...	(a)4,45,03,258	(a)4,45,03,258
Capital Account: Preliminary Expenses	„	...	4,30,401	4,30,401
Land	„	...	17,61,377	17,61,377
Formation	„	...	66,75,339	66,75,339
Bridge-work	„	...	2,13,01,843	2,13,01,843
Fencing	„	...	5,87,294	5,87,294
Electric Telegraph	„	...	38,443	38,443
Ballast and Permanent-way	„	...	2,23,30,636	2,23,30,636
Stations and Buildings	„	...	63,75,777	63,75,777
Plant	„	...	10,19,340	10,19,340
Ferries	„	...	58,771	58,771
Rolling-stock	„	...	97,31,585	97,31,585
General Charges	„	...	46,38,384	46,38,384
Suspense Accounts	„	...	...	...
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	...	11,94,52,448	11,94,52,448
Deduct—				
Receipts on Capital Account	„	...	*63,310*	*63,310*
South Indian Railway share of old Madras Railway obsolete stores	„	...	*75,293*	*75,293*
Total Deductions	„	...	*1,38,603*	*1,38,603*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	„	...	11,93,13,845	(c)*11,93,13,845
Ditto ditto converted into £ at R15=£1	£	...	7,954,257	7,954,257
TOTAL DEBT AND CAPITAL OUTLAY	£	...	10,099,057	10,099,057
CHARGED IN ENGLAND	„	...	2,478,087	2,478,087
CHARGED IN INDIA	„	...	7,620,970	620,970

(a) Made up as under:—

i. Overdraft of the Madras Railway Company at 31st December 1907. (Sterling) converted into rupees at R15=1£	1,15,43,282
ii. Overdraft of Southern Mahratta Railway Capital at 31st December 1907	10,11,476
iii. Advance (£2,129,900) made to the Southern Mahratta Railway Company to 31st December 1907	3,19,48,500
	4,45,03,258

*Includes:—

Madras Railway obsolete stores		—75,293
Hospet-Kattur, Bellary-Royadrug	22,93,454	
Guntakul-Mysore, Katpadi-Dharmavaram	59,32,519	7,48,85,880
North East Line (Madras Railway)	6,66,59,907	11,93,13,845

(b) Capital obligations (not included in debt shown above) to the extent of £120,256 and £929,582 have been discharged during, and to end of the year, respectively, by annuity payments *vide* Account No. 74 J., page 280.

(c) Excludes Rs. 1,65,78,416 on account of outlay on Bellary-Kistna Railway, the detail of which is not available.

N.—Ry. Irrn. and other Cap. not charged to Revenue.

No. 74J.—STATEMENT showing the PROGRESSIVE DISCHARGE of *Liabilities* incurred through the PURCHASE of RAILWAYS during, and to end of, the Year 1916-1917.

RAILWAY.	CAPITAL OBLIGATIONS BEING DISCHARGED BY MEANS OF ANNUITY.				AMOUNT OF CAPITAL DISCHARGED BY ANNUITY PAYMENTS.		CAPITAL OBLIGATIONS BEING DISCHARGED BY SINKING FUNDS.			AMOUNT OF STOCK CANCELLED BY SINKING FUNDS PURCHASES.	
	Price payable in respect of extinguished Capital Stock.	Deduct.		Balance being net amount in course of discharge by Annuity.	During 1916-17.	To end of 1916-17.	India Stock issued in exchange for Annuities.	India Stock issued in exchange for Debenture Stocks.	Total Liability in process of discharge by Sinking Fund.	During 1916-17.	To end of 1916-17.
		Portion of Obligation discharged by creation of India Stock.	New Company Stock issued in exchange for portion of Annuity.								
	£	£	£	£	£	£	£	£	£	£	£
East Indian	32,750,000	7,282,366	...	25,467,634	236,080	4,498,230	7,573,467	80,765	7,654,232	221,196	(a) 2,695,342
Eastern Bengal	3,391,917	542,070	...	2,849,847	23,930	454,356	541,055	67,713	608,768	16,410	(b) 187,204
Scinde, Punjab and Delhi	14,009,124	4,911,216	...	9,097,908	73,514	1,366,356	4,911,621	...	4,911,621	157,682	(c) 1,535,600
Great Indian Peninsula	34,859,218	...	1,750,000	33,109,218	507,380	6,784,110	...	...	...	...	...
Madras	12,819,558	...	1,500,000	11,319,558	120,256	929,582	...	...	...	...	...
TOTAL £	97,829,817	12,735,652	3,250,000	81,844,165	961,160	14,032,634	13,026,143	148,478	13,174,621	395,288	4,418,146

NOTE.—In lieu of the purchase and cancellation of India Stock . . .
(a) £61,526 War Loan 4½ per cent "B" Stock 1925-45
(b) £4,588 " " " "
(c) £37,780 " " " "
} was also held on the 31st March 1917 on account of the Sinking Fund in respect of this Railway.

No. 75.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of the YEAR 1916-1917.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
MAJOR IRRIGATION WORKS. Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
N.-W. Frontier.														
Paharpur Canal	...	...	...	...	...	...	...	7,83,790	1,09,325	12,329	...	9,05,444	...	9,05,444
Lower Swat River Canal	...	...	...	*—18,471*	*—18,471*	...	*—18,471*	31,80,534	7,90,501	1,13,478	93,031	41,77,544	*5,586*	41,71,958
Upper " " "	6,79,243	2,62,210	*—4,046*	*—3,070*	9,34,337	*7,866*	9,26,471	1,5[illegible]12,067	30,78,768	8,84,024	2,91,029	1,97,66,488	*54,566*	1,97,11,922
Kabul River Canal	20,700	3,214	224	...	24,138	...	24,138	9,99,489	1,19,894	14,588	...	11,33,971	...	11,33,971
TOTAL	6,99,943	2,65,424	*—3,822*	*—21,541*	9,40,004	*7,866*	9,32,138	2,04,76,480	40,98,488	10,24,419	3,84,060	2,59,83,447	*60,152*	2,59,23,295
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*18,85,212*	*4,00,327*	*63,168*	...	*23,48,707*	*1,620*	(a) *23,47,087*
(Account No. 48A)	...	...	...	...	...	...	...	*21,17,589*	*4,88,868*	*63,309*	...	*26,69,766*	*3,966*	(b) *26,65,800*
	6,99,943	2,65,424	*—3,822*	*—21,541*	9,40,004	*7,866*	9,32,138	1,64,73,679	32,09,293	8,97,942	3,84,060	2,09,04,974	*54,566*	2,09,10,408
Madras.														
Divi Pumping Project	18,239	3,203	*—82*	...	21,360	...	21,360	10,31,265	1,95,917	6,73,427	...	19,00,609	*377*	19,00,232
Godavari Delta System	1,01,910	19,122	294	...	1,21,326	...	1,21,326	97,80,781	22,[illegible]4,747	9,24,372	...	1,29,89,800	*1,526*	1,29,88,274
Kistna Delta System	39,413	6,115	...	...	45,528	*130*	45,398	1,19,22,645	26,51,790	7,00,074	...	1,52,74,509	*18,540*	1,52,55,969
Penner River Canals System	3,278	321	...	...	3,594	*50*	3,544	45,96,645	9,54,801	1,44,158	...	56,95,604	*2,858*	56,92,746
Cauvery Delta System	50,838	6,756	...	...	57,594	...	57,594	33,43,046	6,99,[illegible]88	95,901	...	41,38,235	*1,985*	41,36,250
Srivaikuntam Anicut System	14,095	3,030	...	...	17,125	...	17,125	12,76,834	3,15,831	10,524	...	16,03,189	*369*	16,02,820
Kurnool Cuddapah Canal	84,280	16,199	...	...	1,00,479	...	1,00,479	2,28,[illegible]0,974	2,11,171	38[illegible]	...	2,30,92,533	*2,24,115*	2,28,68,418
Barur Tank Project	...	...	...	...	...	...	...	3,35,765	76,701	6,931	...	4,19,397	*22*	4,19,375
Toludor Project	1,95,904	21,766	7,212	...	2,24,882	*875*	2,24,007	4,61,536	60,091	3,06,538	...	8,28,165	*1,155*	8,27,010
Periyar Project	11,482	1,293	...	...	12,775	...	12,775	78,97,256	16,44,533	7,67,347	...	1,03,09,136	*14,997*	1,02,94,139
Nagavalli River Project	13,543	2,552	407	...	16,502	...	16,502	12,88,624	2,55,585	92,719	...	16,3[illegible],928	*1,377*	16,35,551
Cheyeru Anicut System	*—425*	*—91*	...	...	*—516*	...	*—516*	3,47,059	78,646	...	...	4,25,705	...	4,25,705
Poiney " "	...	...	...	...	...	...	...	1,93,438	44,383	38	...	2,37,859	...	2,37,859
Lower Coleroon "	...	...	...	...	...	...	...	15,47,017	3,08,521	14,059	...	18,69,597	...	18,69,597
Shatiatope "	...	...	...	...	...	...	...	8,10,406	1,04,724	115	...	9,15,245	...	9,15,245
Tirukkoiylur "	...	...	...		...	...	...	3,01,870	64,889	...	...	3,66,759	...	3,66,759
TOTAL	5,32,552	80,266	7,831	...	6,20,649	*1,055*	6,19,594	6,80,15,161	99,51,618	37,3[illegible],491	...	8,17,[illegible]3,270	*2,67,321*	8,14,35,949
Deduct—Outlay charged against Revenue (Account No. 63A)	*11,282*	*874*	...	...	*12,156*	...	*12,156*	*31,97,898*	*6,58,616*	*14,637*	...	*38,71,151*	...	*38,71,151*
Do. do. 33 Famine Relief	...	...	...	...	...	...	...	*37,422*	...	...	...	*37,422*	...	(c)*37,422*
Do. do. Account No. 48A	...	...	...	...	...	...	...	*4,420*	...	...	...	*4,420*	...	(d)*4,420*
	5,21,270	79,392	7,831	...	6,08,493	*1,055*	6,07,438	6,47,75,421	92,93,002	37,21,854	...	7,77,90,277	*2,67,321*	7,75,22,956
Carried farward { Outlay on Construction	12,32,495	3,45,690	4,009	*—21,541*	15,60,653	*8,921*	15,51,732	8,84,91,641	1,40,50,106	47,60,9[illegible]0	*3,84,060*	10,76,86,717	*3,27,473*	10,73,59,244
" met from Revenue	*11,282*	*874*	...	...	*12,156*	...	*12,156*	*72,42,541*	*15,47,811*	*1,41,114*	...	*89,31,466*	*5,586*	*89,25,880*

(a) Imperial . R18,78,602
Provincial . R 4,68,485
R23,47,087

(b) Lower Swat River Canal.
(c) Kurnool Canal.
(d) Shatiatope.

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1916-1917—*contd.*

Province and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.														
Brought forward { Outlay on Construction	12,32,495	3,45,690	4,009	—*21,541*	15,60,653	*8,921*	15,51,732	8,84,91,641	1,40,50,106	47,60,910	3,84,060	10,76,86,717	*3,27,473*	10,73,59,244
„ met from Revenue	*11,282*	*874*	...	...	*12,156*	...	*12,156*	*72,42,541*	*15,47,811*	*1,41,114*	...	*89,31,466*	*5,586*	*89,25,880*
Bombay.														
Desert Canal	...	...	...	...	...	...	...	21,31,975	4,83,276	25,677	...	26,40,928	*37*	26,40,891
Begari Canal	241	...	...	...	241	...	241	20,11,889	3,54,235	6,279	...	23,72,403	*19*	23,72,384
Eastern Nara Works	10,420	2,995	136	...	13,551	...	13,551	53,64,788	13,43,344	71,859	...	67,79,991	*176*	67,79,815
Hathmati Canal and Kharicut	...	...	...	...	...	...	...	10,05,077	2,24,186	13,189	...	12,42,452	*1,469*	12,40,983
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	*201*	3,52,446
Kadva River Works	...	...	...	...	...	...	...	7,60,525	1,88,801	22,555	...	9,71,881	*140*	9,71,741
Krishna Canal	1,560	335	24	...	1,919	...	1,919	7,35,122	1,55,270	2,568	...	8,92,960	...	8,92,960
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	*1,194*	12,28,117
Mutha Canal	24,954	8,366	583	...	33,903	...	33,903	63,60,804	11,43,272	1,28,123	—*1,136*	76,31,063	*12,328*	76,18,735
Umharwah Canal	...	...	...	...	...	...	...	6,31,221	1,34,478	2,349	...	7,68,048	...	7,68,048
Jamrao Canal	1,72,295	39,195	2,743	...	2,14,233	...	2,14,233	69,15,129	14,84,264	1,81,337	4,606	85,85,336	*981*	85,84,355
Dad Canal	10,801	4,338	302	...	15,441	...	15,441	21,82,414	3,74,940	19,306	...	25,76,360	*34*	25,76,626
Nasrat Canal	—*8,662*	...	...	...	—*8,662*	...	—*8,662*	15,51,355	2,53,410	6,875	...	18,11,640	*158*	18,11,482
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	2,569	116	...	...	2,685	...	2,685	11,27,573	2,43,993	9,500	...	13,81,066	*6*	13,81,060
Sukkur Barrage	...	...	...	...	...	...	...	—*284*	...	...	...	—*284*	....	—*284*
Total	2,14,178	55,345	3,788	...	2,73,311	...	2,73,311	3,24,21,385	67,39,743	5,22,035	3,470	3,96,86,633	*16,780*	3,96,69,853
Deduct—Outlay charged against Revenue (Account No. 63A)	*26,514*	*8,701*	*607*	...	*35,822*	...	*35,822*	*25,15,335*	*5,29,896*	*28,929*	—*1,136*	*30,73,024*	*490*	*30,72,534*
	1,87,664	46,644	3,181	...	2,37,489	...	2,37,489	2,99,06,050	62,09,847	4,93,106	4,606	3,66,13,609	*16,290*	3,65,97,319
Bengal.														
Midnapur Canal	...	...	...	...	...	...	...	54,89,391	19,32,548	9,18,751	...	83,40,690	*31,558*	83,09,132
Tidal Canal	...	...	...	...	...	...	...	18,26,103	5,83,411	1,42,304	...	25,51,818	*1,013*	25,50,805
Total	...	...	...	...	...	...	...	73,15,494	25,15,959	10,61,055	...	1,08,92,508	*32,571*	1,08,59,937
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*5,81,658*	*1,42,125*	*1,00,933*	...	*8,24,716*	*98*	*8,24,618*
	...	...	...	...	...	...	...	67,33,836	23,73,834	9,60,122	...	1,00,67,792	*32,473*	1,00,35,319

United Provinces of Agra and Oudh.														
Ganges Canal	5,68,611	97,077	—4,081	—57,876	6,03,731	2,513	6,01,218	2,99,79,743	51,54,992	11,88,943	3,91,019	3,67,14,697	2,37,636	3,64,77,061
Lower Ganges Canal	314	67	5	—2,616	—2,230	583	—2,813	3,07,45,426	62,22,321	19,93,769	3,42,504	3,93,04,020	4,78,065	3,88,25,955
Agra Canal	—34,219	6,148	429	2,866	—24,776	1,456	—26,232	90,55,552	19,94,187	3,71,882	63,749	1,14,85,370	54,595	1,14,30,775
Eastern Jumna Canal	—3,632	6,804	475	934	4,581	438	4,143	39,87,445	7,94,230	63,182	61,823	49,06,680	28,405	48,78,275
Dun Canals	2,653	570	40	—2,903	360	559	—199	11,51,281	1,72,963	11,381	15,836	13,51,461	1,909	13,49,552
Bijnor Canals	...	...	...	...	...	...	...	2,70,661	41,195	1,669	...	3,13,525	335	3,13,190
Gorai Canal	91,343	20,748	2,252	—1,248	1,13,095	255	1,12,840	5,77,249	89,934	56,767	1,143	7,25,093	255	7,24,838
TOTAL	6,25,070	1,31,414	—880	—60,843	6,94,761	5,804	6,88,957	7,57,67,357	1,44,69,822	36,87,593	8,76,074	9,48,00,846	8,01,200	9,39,99,646
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	11,58,025	1,89,922	9,264	...	13,57,211	1,253	(a)13,55,958
	6,25,070	1,31,414	—880	—60,843	6,94,761	5,804	6,88,957	7,46,09,332	1,42,79,900	36,78,329	8,76,074	9,34,43,635	7,99,947	9,26,43,688
Punjab.														
Western Jumna Canal, including Sirsa Branch	907	220	15	47	1,189	...	1,189	1,31,34,890	33,28,262	2,18,050	2,13,815	1,68,95,017	11,481	1,68,83,536
Upper Bari Doab Canal	1,61,133	—35,786	422	—1,55,923	—30,154	...	—30,154	1,62,77,009	34,62,748	9,16,299	4,61,237	2,11,17,293	16,955	2,11,00,338
Lower Bari Doab Canal	5,63,560	2,76,870	4,21,779	—60,463	12,01,746	4,48,437	(c)7,53,309	1,60,86,866	30,07,003	19,34,767	9,02,006	2,19,30,642	5,10,369	2,14,20,273
Sirhind Canal	21,034	—2,102	—99	17,716	36,549	...	36,549	1,75,27,387	46,52,987	21,05,117	2,03,687	2,44,89,178	1,07,518	2,43,81,660
Upper Chenab Canal	6,17,095	2,53,799	5,05,454	—1,26,668	12,49,680	5,12,546	7,37,134	2,75,59,192	44,87,333	21,90,148	6,84,829	3,49,21,502	5,59,865	3,43,61,637
Lower Chenab Canal	4,30,076	87,264	6,215	22,466	5,46,021	...	5,46,021	2,56,41,103	48,14,271	6,39,519	4,98,431	3,15,93,324	14,403	3,15,78,921
Upper Sutlej Inundation Canal	581	99	7	764	1,451	...	1,451	13,76,235	2,95,212	24,687	22,827	17,18,961	156	17,18,805
Sidhnai Canal	...	57	...	4,464	4,521	...	4,521	9,45,656	2,64,243	38,039	47,551	12,95,489	224	12,95,265
Upper Jhelum Canal	13,93,663	3,18,322	1,12,738	—1,32,673	16,92,050	2,61,762	14,30,288	3,30,19,625	47,21,948	45,91,767	10,35,201	4,33,68,541	3,56,957	4,30,11,584
Lower Jhelum „	20,077	4,283	299	—35,706	—11,047	22,147	—33,194	1,26,74,492	21,90,857	3,62,957	3,77,749	1,56,06,055	62,609	1,55,43,446
Indus Inundation Canal	12,272	565	39	—4,260	8,616	...	8,616	24,20,988	4,58,949	25,072	60,582	29,65,591	63,616	29,01,975
TOTAL	32,20,398	9,03,591	10,46,869	—4,70,236	47,00,622	12,44,892	34,55,730	16,66,63,443	3,16,83,813	1,30,46,422	45,07,915	21,59,01,593	17,04,153	21,41,97,440
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	15,34,505	3,62,147	54,520	...	19,51,172	63,696	18,87,476
	32,20,398	9,03,591	10,46,869	—4,70,236	47,00,622	12,44,892	34,55,730	16,51,28,938	3,13,21,666	1,29,91,902	45,07,915	21,39,50,421	16,40,457	21,23,09,964
Burma.														
Mandalay Canal Project	—29,186	—32,023	—16,165	...	—77,374	...	—77,374	46,72,428	8,46,824	77,882	...	55,97,134	12,469	55,84,665
Shwebo Canal Project	38,466	12,183	—1	...	50,648	...	50,648	46,94,103	9,33,827	1,63,984	...	57,91,914	22,204	57,69,710
Mon Canal Project	12,689	4,315	—43	...	16,961	...	16,961	44,10,656	9,61,119	1,43,029	...	55,14,804	25,366	54,89,438
Yeu Canal Project	3,75,952	96,218	5,483	40,731	5,18,387	1,813	5,16,574	27,09,503	7,12,067	92,530	50,321	35,64,421	7,409	35,57,012
Twante Canal Project	—1,16,397	42,358	7,017	—19	—67,041	2,466	—69,507	62,37,692	3,16,540	21,318	990	65,76,540	15,915	65,60,625
TOTAL	2,81,524	1,23,051	—3,709	40,715	4,41,581	4,279	4,37,302	2,27,24,382	37,70,377	4,98,743	51,311	2,70,44,813	83,363	2,69,61,450
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	2,79,124	1,05,398	5,935	...	3,90,457	...	(b) 3,90,457
	2,81,524	1,23,051	—3,709	40,715	4,41,581	4,279	4,37,302	2,24,45,258	36,64,979	4,92,808	51,311	2,66,54,356	83,363	2,65,70,993
Carried forward { Outlay on Construction	55,73,665	15,59,091	10,50,077	—5,11,905	76,70,928	12,63,896	64,07,032	39,33,83,702	7,32,29,820	2,35,76,758	58,22,830	49,60,13,110	29,65,540	49,30,47,570
„ met from Revenue	37,796	9,575	607	...	47,978	...	47,978	1 33,11,188	28,77,299	3,40,695	—1,136	1,65,28,046	71,123	1,64,56,923

(a) Imperial . R6,87,635
Provincial . R6,68,323
13,55,958

(b) Rs.
Imperial . . . 33,713
Provincial . . . 3,56,744
3,90,457

(c) Includes Rs. 320 on account of survey charges transferred from India Books, *vide* Account No. 40 E., page 104.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

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No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the year 1916-1917—*concluded.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total.	Works.	Establishment.	Tools and Plants.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.* **Imperial.**	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Outlay on Construction	55,73,665	15,59,091	10,50,077	*–5,11,905*	76,70,928	*12,63,896*	64,07,032	39,33,83,702	7,32,29,820	2,35,76,758	58,22,830	49,60,13,110	*29,65,540*	49,30,47,570
„ met from Revenue	*37,796*	*9,575*	*607*	...	*47,978*	...	*47,978*	*1,33,11,188*	*28,77,299*	*3,40,695*	*—1,136*	*1,65,28,046*	*71,123*	*1,64,56,923*
Bihar and Orissa.														
Orissa Project	8,299	1,678	...	...	9,977	*34*	9,943	1,96,88,875	48,00,572	20,73,729	...	2,65,63,176	*1,01,661*	2,64,61,515
Sone Project	*6,936*	1,491	*—1,500*	...	6,927	...	6,927	1,90,14,607	52,54,172	21,63,518	...	2,64,32,297	*4,80,914*	2,59,51,383
Total	15,235	3,169	—1,500	...	16,904	*34*	16,870	3,87,03,482	1,00,54,744	42,37,247	...	5,29,95,473	*5,82,575*	5,24,12,898
Deduct—Outlay charged against Revenue (Account No. 63A)	*15,235*	*3,169*	...	...	*18,404*	*34*	*18,370*	*9,61.833*	*2,07,532*	*8,211*	...	*11,77,576*	*191*	*11,77,385*
	...	...	—1,500	...	—1,500	...	—1,500	3,77,41,649	98,47,212	42,29,036	...	5,18,17,897	*5,82,384*	5,12,35,513
Central Provinces.														
Wainganga Canal	3,29,280	89,594	—37,861	—2,397	3,78,616	...	3,78,616	27,96,490	5,83,820	92,395	8,832	34,81,537	*1,054*	34,80,483
Mahanadi Canal	7,48,366	1,67,129	4,975	—88	9,20,382	*1,183*	9,19,199	50,43,247	8,76,253	2,76,020	2,029	61,97,549	*2,559*	61,94,960
Asola Mendha Tank	21,177	4,501	201	...	25,879	...	25,879	13,60,035	2,85,692	27,348	...	16,73,075	*9,985*	16,63,090
Total	10,98,823	2,61,224	—32,685	—2,485	13,24,877	*1,183*	13,23,694	91,99,772	17,45,765	3,95,763	10,861	1,13,52,161	*13,628*	1,13,38,533
Deduct—Outlay charged against Revenue (Account No. 48A)	...	...	...	...	...	...	...	*5,54,277*	*1,25.767*	*13,202*	...	*6,93,246*	*263*	*(a) 6,92,983*
	10,98,823	2,61,224	—32,685	—2,485	13,24,877	*1,183*	13,23,694	86,45,495	16,19,998	3,82,561	10,861	1,06,58,915	*13,365*	1,06,45,550
Total outlay on Construction	66,87.723	18,23,484	10,15,892	*–5,14,390*	90,12,709	*12,65,113*	77,47,596	44,12,86,956	8,50,30,329	2,82,09,768	58,33,691	56,03,60,744	*35,61,743*	55,67,99,001
Deduct—Total charged against Revenue	*53,031*	*12,744*	*607*	...	*66,382*	*34*	*66,348*	*1,48,27,298*	*32,10,598*	*3,62,108*	*—1,136*	*1,83,98,868*	*71,576*	*1,83,27,291*
	66,34,692	18,10,740	10,15,285	*—5,14,390*	89,46,327	*12,65,079*	76,81,248	42,64,59,658	8,18,19,731	2,78,47,660	58,34,827	54.19,61,876	*34,90,166*	53,84.71,710
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...							5,40,24,150
Net—Irrigation Works—Construction (not charged to Revenue)							76,81,248							48,44,47,560
Total converted into £ at R15=£1						£	512,083							32,29,504
India						£	505,115							28.557,058
England						£	6,968							3,739,446

	Rs.
(a). Asola Menda Tank	5,93,937
Wainganga Canal	30,576
Mahanadi „	68,470
	6,92,983

No. 76.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1916-1917.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
EAST INDIAN.	£	£	£
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 3½ per cent. (formerly 4 per cent.) Rupee Debt issued in redemption of portion of Annuity (₹1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL	...	12,039,882	12,039,882
BOMBAY, BARODA AND CENTRAL INDIA.			
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	...	10,089,146	10,089,146
Amount of Debentures for which the Secretary of State incurred the liability on the Purchase	...	2,391,300	2,391,300
TOTAL	...	12,480,446	12,480,446
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL	...	1,569,784	1,569,784
BENGAL CENTRAL.			
India 3 per cent. Stock issued for purchase of the Company's undertaking	...	500,000	500,000
Ditto ditto for payment of compensation to Secretary and clerks	...	514	514
TOTAL	...	500,514	500,514
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability onthe purchase	...	3,415,000	3,415,000
TOTAL	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company £ 4,197,557 *Less*—Capital deposited by New Company „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL	...	5,922,350	5,922,350
MADRAS RAILWAY.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	2,144,800	2,144,800
INDIAN MIDLAND.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	3,654,100	3,654,100
Share Capital of the Company discharged by the Secretary of State on purchase	...	2,250,000	2,250,000
TOTAL	...	5,904,100	5,904,100
GRAND TOTAL	...	60,502,103	60,502,103

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												NORTH-WEST FRONTIER PROVINCE.		
		D. G. MILY. WORKS.	PERMT. WORKS, DELHI.	DELHI PROVINCE.			BALUCHISTAN.			VICE-REGAL ESTATES.	TOTAL.					
		Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	1,70,640	...	...	...	...	..	...	...	...	1,70,640	...	1,70,640	...	...	...
Chief Engineers and Assistants	2	2,22,379	64,796	...	...	..	...	...	...	...	2,87,175	...	2,87,175	...	...	...
Upper and Lower Subordinates	3	538	7,491	...	...	...	...	...	...	...	8,029	...	8,029	...	...	...
Office Establishment	4	1,79,392	77,387	...	...	...	...	...	...	...	2,56,779	...	2,56,779	...	...	...
Travelling allowance	5	44,062	16,885	...	...	...	...	...	...	...	60,947	...	60,947	...	...	...
Office Expenses	6	41,780	14,903	...	...	...	...	...	...	...	56,683	...	56,683	...	...	...
Presidency and Local Allowances	7	13,980	...	...	...	...	...	...	...	...	13,980	...	13,980	...	...	...
Presidency House-rent	8	379	...	...	...	...	...	...	...	...	379	...	379	...	...	...
Special Officers in Permanent Works, Delhi	9	...	2,34,573	...	...	...	...	...	...	...	2,34,573	...	2,34,573	...	...	...
TOTAL	10	6,73,150	4,16,035	...	...	...	...	...	...	...	10,89,185	...	10,89,185	...	...	...
Superintending Engineers.																
Superintending Engineers and Assistants	11	...	27,650	...	...	...	...	...	...	...	27,650	...	27,650	...	24,744	24,744
Upper and Lower Subordinates	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	...	...	...	...	...	...	...	...	...	...	...	...	...	17,410	17,410
Travelling Allowances	14	...	...	...	...	...	...	...	...	...	...	...	...	...	2,152	2,152
Office Expenses	15	...	...	...	...	...	...	...	...	...	...	...	...	...	10,559	10,559
Presidency and Local Allowances	16	...	...	...	...	...	...	...	...	...	...	...	...	...	1,434	1,434
Presidency House-rent	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	18	...	27,650	...	...	...	...	...	...	...	27,650	...	27,650	...	56,299	56,299
TOTAL DIRECTION	19	6,73,150	4,43,685	...	...	...	...	...	...	...	11,16,835	...	11,16,835	...	56,299	56,299
CONSTRUCTION.																
Engineer Establishment	20	11,01,814	1,19,799	444	...	444	...	19,627	19,627	...	12,22,057	19,627	12,41,684	...	1,02,377	1,02,377
Upper Subordinates	21	3,67,977	73,838	...	...	...	...	7,083	7,083	12,683	4,54,498	7,083	4,61,581	...	24,296	24,296
Lower Subordinates	22	1,25,764	15,299	...	...	...	...	3,293	3,293	1,607	1,42,670	3,293	1,45,963	...	22,736	22,736
Petty Establishment	23	53,198	...	825	...	825	...	7,449	7,449	1,147	55,170	7,449	62,619	...	8,357	8,357
Office Establishment including accountants	24	5,76,375	57,868	2,581	...	2,581	...	11,903	11,903	10,154	6,46,978	11,903	6,58,881	...	44,729	44,729
Medical ditto	25	...	...	...	...	...	...	120	120	...	...	120	120	...	4,517	4,517
Travelling Allowances	26	3,26,195	40,711	380	...	380	...	11,828	11,828	3,658	3,70,944	11,828	3,82,772	...	44,522	44,522
Office Expenses	27	1,95,413	6,832	174	...	174	...	4,439	4,439	3,232	2,05,651	4,439	2,10,090	...	40,148	40,148
Presidency and Local Allowances	28	62,185	...	...	...	...	...	4,140	4,140	3,831	66,016	4,140	70,156	...	8,112	8,112
Presidency House-rent	29	1,756	...	...	...	...	...	...	...	...	1,756	...	1,756	...	...	...
TOTAL CONSTRUCTION	30	28,10,677	3,14,347	4,404	...	4,404	...	69,882	69,882	36,312	31,65,740	69,882	32,35,622	...	2,99,794	2,99,794
Carried over	31	34,83,827	7,58,032	4,404	...	4,404	...	69,882	69,882	36,312	42,82,575	69,882	43,52,457	...	3,56,093	3,56,093

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1917—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 290.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	1,70,640	...	1,70,640
2	1,15,908	...	1,15,908	...	...	...	1,14,380	...	1,14,380	94,224	...	94,224	...	6,11,687	...	6,11,687
3	...	...	...	...	...	...	2,145	...	2,145	984	...	984	...	11,158	...	11,158
4	1,19,592	...	1,19,592	1,246	...	1,246	70,100	...	70,100	1,32,849	...	1,32,849	...	5,80,566	...	5,80,566
5	6,387	...	6,387	...	...	...	4,779	...	4,779	6,488	...	6,488	...	78,601	...	78,601
6	20,790	...	20,790	152	...	152	14,201	...	14,201	22,850	...	22,850	...	1,14,676	...	1,14,676
7	15,699	...	15,699	...	...	...	5,310	...	5,310	14,819	...	14,819	...	49,808	...	49,808
8	...	...	...	...	...	...	...	...	...	4,891	...	4,891	...	5,270	...	5,270
9	...	...	...	...	...	...	...	...	...	...	...	...	...	2,34,573	...	2,34,573
10	2,78,376	...	2,78,376	1,398	...	1,398	2,10,915	...	2,10,915	2,77,105	...	2,77,105	...	18,56,979	...	18,56,979
11	1,63,690	...	1,63,690	...	...	...	71,343	62,999	1,34,342	65,069	41,281	1,06,350	...	3,27,752	1,29,024	4,56,776
12	...	...	...	...	...	...	8,221	8,307	16,528	60	1,650	1,710	...	8,281	9,957	18,238
13	1,17,042	...	1,17,042	...	...	...	35,008	34,812	69,820	54,609	33,003	87,612	...	2,06,659	85,225	2,91,884
14	35,428	...	35,428	...	...	...	16,007	14,197	30,204	11,282	6,813	18,095	...	62,717	23,162	85,879
15	19,578	...	19,578	...	...	...	6,798	13,678	20,476	11,177	4,403	15,580	...	37,553	28,640	66,193
16	5,369	...	5,369	...	...	...	1,140	2,264	3,404	3,379	...	3,379	...	9,888	3,698	13,586
17	...	...	...	...	...	...	...	...	...	...	2,053	2,053	...	...	2,053	2,053
18	3,41,107	...	3,41,107	...	...	...	1,38,517	1,36,257	2,74,774	1,45,576	89,203	2,34,779	...	6,52,850	2,81,759	9,34,609
19	6,19,483	...	6,19,483	1,398	...	1,398	3,49,432	1,36,257	4,85,689	4,22,681	89,203	5,11,884	...	25,09,829	2,81,759	27,91,588
20	5,39,793	...	5,39,793	15,000	...	15,000	3,84,993	3,84,519	7,69,512	1,57,144	82,611	2,39,755	15,548	23,34,535	5,89,134	29,23,669
21	7,72,806	...	7,72,806	16,460	...	16,460	2,58,871	2,30,445	4,89,316	1,03,491	46,566	1,50,057	1,800	16,07,926	3,08,390	19,16,316
22	1,99,213	...	1,99,213	2,596	...	2,596	1,19,856	1,06,561	2,26,417	54,557	43,679	98,236	...	5,18,892	1,76,269	6,95,161
23	1,12,068	...	1,12,068	940	...	940	69,848	83,917	1,53,765	13,083	10,074	23,162	...	2,51,114	1,09,797	3,60,911
24	3,86,731	...	3,86,731	13,365	...	13,365	2,47,495	2,24,816	4,72,311	2,33,746	67,488	3,01,234	6,110	15,34,425	3,48,936	18,83,361
25	22,029	...	22,029	...	...	...	...	6,536	6,536	5,028	841	5,869	...	27,057	12,014	39,071
26	3,50,091	...	3,50,091	11,168	...	11,168	2,19,930	2,26,297	4,46,227	95,169	57,501	1,52,670	1,460	10,48,762	3,40,148	13,88,910
27	1,20,617	...	1,20,617	3,562	...	3,562	1,06,656	1,15,850	2,22,506	33,615	23,253	56,868	151	4,70,252	1,83,690	6,53,942
28	68,235	...	68,235	6,982	...	6,982	49,073	14,297	63,370	22,591	7,744	30,335	3,366	2,16,263	34,293	2,50,556
29	91	...	91	...	...	...	1,763	...	1,763	12,432	3,356	15,788	...	16,042	3,356	19,398
30	25,71,674	...	25,71,674	70,073	...	70,073	14,58,485	13,93,238	28,51,723	7,30,861	3,43,113	10,73,974	28,435	80,25,268	21,06,027	1,01,31,295
31	31,91,157	...	31,91,157	71,471	...	71,471	18,07,917	15,29,495	33,37,412	11,53,542	4,32,316	15,85,858	28,435	1,05,35,097	23,87,786	1,29,22,883

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												North-West Frontier Province.		
		D. G. Mily. Works.	Perm. works, Delhi.	Delhi Province.			Baluchistan.			Viceregal Estates.	Total.					
		Other Public Works.	Other Public Works.	Other Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		34,83,827	7,58,032	4,404	...	4,404	...	69,882	69,882	36,312	42,82,575	69,882	43,52,457	...	3,56,093	3,56,093
ACCOUNTS.																
Examiners, Deputies and Assistants	32	46,124	...	...	...	...	...	...	...	...	46,124	...	46,124	...	...	...
Accountants	33	42,257	...	...	...	...	...	...	...	...	42,257	...	42,257	...	...	...
Office Establishment	34	64,282	...	...	...	...	...	...	...	...	64,282	...	64,282	...	...	...
Travelling Allowances	35	14,181	...	...	...	...	...	...	...	...	14,181	...	14,181	...	...	...
Office Expenses	36	18,256	...	...	...	...	...	...	...	...	18,256	...	18,256	...	...	...
Presidency and Local Allowances	37	11,168	...	...	...	...	...	...	...	...	11,168	...	11,168	...	...	...
Presidency House-rent	38	118	...	...	...	...	...	...	...	...	118	...	118	...	...	...
Total Accounts	39	1,96,386	...	...	...	...	...	...	...	...	1,96,386	...	1,96,386	...	...	...
Sanitary Engineers and their Establishments	40	...	12,689	...	...	...	...	...	...	...	12,689	...	12,689	...	...	...
Consulting Architect, Electrical Adviser and other Miscellaneous Accounts	41	76,933	28,115	...	...	...	...	...	...	...	1,05,048	...	1,05,048	...	...	...
Revenue Establishment	42	...	...	...	...	...	...	3,709	3,709	...	...	3,709	3,709	...	1,01,895	1,01,895
Navigation Establishment, etc.	43	...	...	...	...	...	...	...	...	...	...	...	...	...	8,719	8,719
Survey and other Special Establishments	44	...	...	...	...	...	...	...	...	...	...	...	...	...	4,844	4,844
Leave and Pension Allowances Debitable to Native States, etc.	45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Barrack Department	46	2,24,024	...	...	...	...	...	...	...	...	2,24,024	...	2,24,024	...	...	...
Governor's Estates Establishments	47	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Political Establishment	48	...	...	...	...	...	...	...	...	...	...	...	...	...	24,751	24,751
Special Officers in Permanent Works, Delhi and their Establishment	49	...	46,515	...	...	...	...	...	...	...	46,515	...	46,515	...	...	...
Total Amount audited	50	39,81,170	8,45,351	4,404	...	4,404	...	73,591	73,591	36,312	48,67,237	73,591	49,40,828	...	4,96,302	4,96,302
Add—Charges by other Branches and Departments, etc.	51	35,727	...	1,23,038	...	1,23,038	1,42,324	11,906	1,54,230	3,289	3,04,378	11,906	3,16,284	2,32,310	...	2,32,310
Total	52	40,16,897	8,45,351	1,27,442	...	1,27,442	1,42,324	85,497	2,27,821	39,601	51,71,615	85,497	52,57,112	2,32,310	4,96,302	7,28,612
Deduct—Charges to other Branches and Departments, etc.	53	*18,70,908*	*1,38,997*	...	...	...	...	*53*	*53*	*90*	*20,09,995*	*53*	*20,10,048*	...	*17,179*	*17,179*
GRAND TOTAL	54	21,45,989	7,06,354*	1,27,442	...	1,27,442	1,42,324	85,444	2,27,768	39,511	31,61,620	85,444	32,47,064	2,32,310	4,79,123	7,11,433

* Includes Rs. 76,283 on account of Establishment of Consulting Architect and Electrical Adviser to the Government of India.

of the Public Works Department during the Year ended 31st March 1917—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 292.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	31,91,157	...	31,91,157	71,471	...	71,471	18,07,917	15,29,495	33,37,412	11,53,542	4,32,316	15,85,858	28,435	1,05,35,097	23,87,786	1,29,22,883
32	...	...	...	...	...	...	...	...	...	...	...	...	...	46,124	...	46,124
33	...	...	...	...	...	...	...	...	...	...	...	...	...	42,257	...	42,257
34	...	...	...	...	...	...	...	...	...	...	...	...	...	64,282	...	64,282
35	...	...	...	...	...	...	...	...	...	...	...	...	...	14,181	...	14,181
36	...	...	...	...	...	...	...	...	...	...	...	...	...	18,256	...	18,256
37	...	...	...	...	...	...	...	...	...	...	...	...	...	11,168	...	11,168
38	...	...	...	...	...	...	...	...	...	...	...	...	...	118	...	118
39	...	...	...	...	...	...	...	...	...	...	...	...	...	1,96,386	...	1,96,386
40	32,957	...	32,957	...	...	...	54,444	...	54,444	99,193	...	99,193	...	1,99,283	...	1,99,283
41	23,925	...	23,925	..	...	...	37,148	...	37,148	65,409	...	65,409	...	2,31,530	...	2,31,530
42	...	...	...	...	...	...	12,585	1,24,109	1,36,694	...	22,188	22,188	...	12,585	2,51,901	2,64,486
43	...	...	...	...	...	...	...	...	...	...	84,175	84,175	...	...	92,894	92,894
44	...	...	...	...	...	...	...	1,053	1,053	...	...	...	...	...	5,897	5,897
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	...	...	...	...	...	...	...	...	...	...	...	...	...	2,24,024	...	2,24,024
47	...	...	...	...	...	...	...	...	...	32,622	...	32,622	...	32,622	...	32,622
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24,751	24,751
49	...	...	...	...	...	...	...	...	...	...	...	...	...	46,515	...	46,515
50	32,48,039	...	32,48,039	71,471	...	71,471	19,12,094	16,54,657	35,66,751	13,50,766	5,38,679	18,89,445	28,435	1,14,78,042	27,63,229	1,42,41,271
51	...	16,79,716	16,79,716	5,000	605	5,605	1,28,316	1,39,379	2,67,695	58,992	1,00,423	1,59,415	...	7,28,996	19,32,029	26,61,025
52	32,48,039	16,79,716	49,27,755	76,471	605	77,076	20,40,410	17,94,036	38,34,446	14,09,758	6,39,102	20,48,860	28,435	1,22,07,038	16,95,258	1,39,02,296
53	*17,91,235*	...	*17,91,235*	*5,339*	...	*5,339*	*3,83,387*	*1,35,435*	*5,18,822*	*1,06,330*	*47,858*	*1,54,188*	*7,465*	43,03,751	2,00,525	45,04,276
54	14,56,804	16,79,716	31,36,520	71,132	605	71,737	16,57,023	16,58,601	33,15,624	13,03,428	5,91,244	18,94,672	20,970	79,03,287	44,94,733	1,23,98,020

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 287.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	1,70,640	...	1,70,640	...	...	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	6,11,687	...	6,11,687	44,215	62,140	1,06,355	...	...	...	57,261	1,20,084	1,77,345	1,38,216	...	1,38,216
Upper and Lower Subordinates	3	11,158	...	11,158	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	5,80,566	...	5,80,566	82,503	54,993	1,37,496	...	...	...	49,552	76,563	1,26,115	1,17,918	...	1,17,918
Travelling allowances	5	78,601	...	78,601	8,316	5,703	14,019	...	...	...	5,747	8,038	13,785	18,042	...	18,042
Office expenses	6	1,14,676	...	1,14,676	17,543	12,535	30,078	...	...	...	16,231	37,227	53,458	23,204	...	23,204
Presidency and local allowances	7	49,808	...	49,808	4,597	4,447	9,044	...	...	...	4,433	11,469	15,902	18,382	...	18,382
Presidency house-rent	8	5,270	...	5,270	...	...	...	...	...	...	...	...	...	...	...	...
Special officers in Permanent Works, Delhi	9	2,34,573	...	2,34,573	...	...	...	...	...	...	...	...	...	...	...	...
Total	10	18,56,979	...	18,56,979	1,57,174	1,39,818	2,96,992	...	...	...	1,33,224	2,53,381	3,86,605	3,15,762	...	3,15,762
Superintending Engineers.																
Superintending Engineers and Assistants	11	3,27,752	1,29,024	4,56,776	78,898	89,832	1,68,730	24,319	...	24,319	65,299	2,00,505	2,65,804	1,30,045	...	1,30,045
Upper and Lower Subordinates	12	8,281	9,957	18,238	...	...	...	...	...	...	...	325	325	...	...	...
Office and Petty Establishments	13	2,06,659	85,225	2,91,884	37,622	38,587	76,209	14,250	...	14,250	33,576	1,01,708	1,35,284	1,44,262	...	1,44,262
Travelling allowances	14	62,717	23,162	85,879	10,530	11,349	21,879	2,961	...	2,961	6,459	20,338	26,797	14,333	...	14,333
Office expenses	15	37,553	28,640	66,193	11,210	10,940	22,150	4,371	...	4,371	9,569	50,661	60,230	10,266	...	10,266
Presidency and local allowances	16	9,888	3,698	13,586	...	...	...	2,637	...	2,637	260	64	324	...	...	...
Presidency house-rent	17	...	2,053	2,053	...	...	...	...	...	...	...	...	...	*204	...	204
Total	18	6,52,850	2,81,759	9,34,609	1,38,260	1,50,708	2,88,968	46,538	...	48,538	1,15,163	3,73,601	4,88,764	2,99,110	...	2,99,110
Total Direction	19	25,09,829	2,81,759	27,91,588	2,95,434	2,90,526	5,85,960	48,538	...	48,538	2,48,387	6,26,982	8,75,369	6,14,872	...	6,14,872
CONSTRUCTION.																
Engineer Establishment	20	23,34,535	5,89,134	29,23,669	2,87,003	3,88,051	6,75,054	21,472	...	21,472	1,83,235	9,96,855	11,80,090	6,29,149	1,20,793	7,49,942
Upper Subordinates	21	16,07,926	3,08,390	19,16,316	1,76,258	1,11,379	2,87,637	9,250	...	9,250	73,423	2,24,283	2,97,706	3,17,979	21,944	3,39,923
Lower Subordinates	22	5,18,892	1,76,269	6,95,161	83,332	1,57,490	2,40,822	5,548	2,735	8,283	30,860	2,42,522	2,73,382	2,37,503	40,179	2,77,682
Petty Establishments	23	2,51,114	1,09,797	3,60,911	8,999	50,187	59,186	3,211	...	3,211	4,341	1,17,156	1,21,497	50,070	9,873	59,943
Office Establishment including Accountants	24	15,34,425	3,48,936	18,83,361	2,30,459	2,61,475	4,91,934	23,964	720	24,684	1,15,451	6,20,414	7,35,865	4,97,084	94,250	5,91,334
Medical Establishments	25	27,057	12,014	39,071	...	15,790	15,790	...	...	...	240	63,362	63,602	3,495	286	3,781
Travelling allowances	26	10,48,762	3,40,148	13,88,910	2,41,590	2,56,919	4,98,509	19,934	61	19,995	1,09,502	4,74,074	5,83,576	4,29,758	79,806	5,09,564
Office expenses	27	4,70,252	1,83,690	6,53,942	76,881	1,90,973	2,67,854	5,589	...	5,589	44,223	3,86,097	4,30,320	1,13,116	21,906	1,35,022
Presidency and local allowances	28	2,16,263	34,293	2,50,556	25,200	20,849	46,049	1,282	...	1,282	8,810	50,136	58,946	6,426	44,751	51,177
Presidency house-rent	29	16,042	3,356	19,398	...	...	...	...	...	...	...	...	...	...	*2,150	2,150
Total Construction	30	80,25,268	21,06,027	1,01,31,295	11,29,722	14,53,113	25,82,835	90,250	3,516	93,766	5,70,085	31,74,899	37,44,984	22,84,580	4,35,938	27,20,518
Carried over	31	1,05,35,097	23,87,786	1,29,22,883	14,25,156	17,43,639	31,68,795	1,38,788	3,516	1,42,304	8,18,472	38,01,881	46,20,353	28,99,452	4,35,938	33,35,390

* Rangoon house allowance.

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1917—*concld.*

Railways.)

No. of Item.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	1,70,640	...	1,70,640
2	82,000	...	82,000	90,783	...	90,783	...	...	...	...	53,064	...	53,064	10,77,226	1,82,224	12,59,450
3	...	...	...	...	...	...	...	...	..	...	...	...	...	11,158	...	11,158
4	67,144	...	67,144	68,531	...	68,531	...	...	...	...	52,697	...	52,697	10,18,911	1,31,556	11,50,467
5	4,830	...	4,830	9,109	...	9,109	...	...	...	...	9,379	...	9,379	1,34,024	13,741	1,47,765
6	9,608	...	9,608	11,754	...	11,754	...	...	...	...	12,191	...	12,191	2,05,407	49,762	2,55,169
7	7,200	...	7,200	240	...	240	...	...	...	...	5,690	...	5,690	90,350	15,916	1,06,266
8	...	...	...	...	...	...	...	...	...	...	...	...	...	5,270	...	5,270
9	...	...	...	...	...	...	...	...	...	...	...	...	...	2,34,573	...	2,34,573
10	1,70,982	...	1,70,982	1,80,417	...	1,80,417	...	...	...	...	1,33,021	...	1,33,021	29,47,559	3,93,199	33,40,758
11	42,574	67,222	1,09,796	51,506	41,579	93,085	19,928	...	19,928	...	18,000	...	18,000	7,58,321	5,28,162	12,86,483
12	...	16	16	...	...	...	...	..	...	...	...	...	...	8,281	10,298	18,579
13	40,453	41,593	82,046	56,919	41,797	98,716	14,583	...	14,583	...	17,025	...	17,025	5,65,349	3,08,910	8,74,259
14	5,563	7,369	12,932	2,653	5,803	15,456	4,286	..	4,286	...	4,269	...	4,269	1,20,771	68,021	1,88,792
15	5,981	5,076	11,057	8,400	4,342	12,742	3,466	...	3,466	...	3,507	...	3,507	94,323	99,659	1,93,982
16	...	...	...	...	...	...	...	...	...	...	154	...	154	12,939	3,762	16,701
17	...	...	...	..	...	...	...	...	...	...	...	...	...	204	2,053	2,257
18	94,571	1,21,276	2,15,847	1,26,478	93,521	2,19,999	42,263	...	42,263	...	42,955	...	42,955	15,60,188	10,20,865	25,81,053
19	2,65,553	1,21,276	3,86,829	3,06,895	93,521	4,00,416	42,263	...	42,263	...	1,75,976	...	1,75,976	45,07,747	14,14,064	59,21,811
20	1,13,121	1,49,525	2,62,646	2,05,618	1,38,140	3,43,758	7,935	...	7,935	2,400	1,02,473	...	1,02,473	38,86,941	23,82,498	62,69,439
21	50,799	73,460	1,24,259	75,835	76,060	1,51,895	8,997	...	8,997	1,322	80,793	...	80,793	24,02,562	8,15,516	32,18,098
22	34,046	69,938	1,03,984	79,669	1,10,987	1,90,656	10,067	...	10,067	540	30,081	...	30,081	10,30,538	8,00,120	18,30,658
23	6,759	40,022	46,781	32,426	20,929	53,355	5,585	...	5,585	...	10,637	...	10,637	3,73,142	3,47,964	7,21,106
24	1,03,377	1,54,097	2,57,474	1,82,153	1,25,543	3,07,696	15,825	...	15,825	5,385	1,29,367	...	1,29,367	28,37,490	16,05,435	44,42,925
25	1,937	6,429	8,366	120	6,809	6,929	240	...	240	...	8,911	...	8,911	42,000	1,04,690	1,46,690
26	50,995	1,15,193	1,66,188	1,34,060	73,556	2,07,616	14,145	...	14,145	1,171	85,279	...	85,279	21,35,196	13,39,757	34,74,953
27	19,330	57,995	77,325	39,519	32,305	71,824	3,524	...	3,524	895	30,525	...	30,525	8,03,854	8,72,966	16,76,820
28	7,053	13,554	20,607	11,572	5,716	17,288	...	...	...	...	58,419	...	58,419	3,35,025	1,69,299	5,04,324
29	...	...	...	...	...	...	...	...	...	...	...	...	...	16,042	5,506	21,548
30	3,87,417	6,80,213	10,67,630	7,60,972	5,90,045	13,51,017	66,318	...	66,318	11,713	5,36,485	...	5,36,485	1,38,62,810	84,43,751	2,23,06,561
31	6,52,970	8,01,489	14,54,459	10,67,867	6,83,566	17,51,433	1,08,581	...	1,08,581	11,713	7,12,461	...	7,12,461	1,83,70,557	98,57,815	2,82,28,372

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 289.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		1,05,35,097	23,87,786	1,29,22,883	14,25,156	17,43,639	31,68,795	1,38,788	3,516	1,42,304	8,18,472	38,01,881	46,20,353	28,99,452	4,35,938	33,35,390
ACCOUNTS.																
Examiners, Deputies and Assistants	32	46,124	..	46,124	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	33	42,257	...	42,257	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	34	64,282	...	64,282	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	35	14,181	...	14,181	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	36	18,256	...	18,256	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	37	11,168	...	11,168	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent	38	118	...	118	...	...	...	...	...	...	...	...	...	...	...	...
Total Accounts	39	1,96,386	...	1,96,386	...	...	...	...	...	...	...	...	...	...	...	...
Sanitary Engineers and their Establishments	40	1,99,283	...	1,99,283	95,879	...	95,879	...	...	...	41,089	...	41,089	52,585	...	52,585
Consulting Architect, Electrical Adviser, their Establishments and other Miscellaneous Accounts	41	2,31,530	...	2,31,530	60,047	...	60,047	...	...	...	27,678	4,502	32,180	...	...	...
Revenue Establishment	42	12,585	2,51,901	2,64,486	...	6,48,614	6,48,614	...	2,086	2,086	...	19,49,340	19,49,340	2,33,515	2,53,466	4,86,981
Navigation Establishment, etc	43	...	92,894	92,894	...	72,918	72,918	...	...	...	...	76,844	76,844	55,995	38,178	94,173
Special Survey and other Establishment	44	...	5,897	5,897	...	...	...	...	...	...	...	67,247	67,247	...	...	...
Leave and Pension Allowances Debitable to Native States, etc.	45	...	...	...	...	...	...	...	...	...	...	17,999	17,999	...	...	...
Barrack Department	46	2,24,024	...	2,24,024	...	...	...	...	...	...	...	...	...	...	...	...
Governor's State Establishment	47	32,622	...	32,622	...	...	...	...	...	...	...	...	...	...	...	...
Political Establishment	48	...	24,751	24,751	...	...	...	...	...	...	...	...	...	...	...	...
Special Officers in Permanent Works Delhi and their Establishment	49	46,515	...	46,515	...	...	...	...	...	...	...	...	...	...	...	...
Total Amount Audited	50	1,14,78,042	27,63,229	1,42,41,271	15,81,082	24,65,171	40,46,253	1,38,788	5,602	1,44,390	8,87,239	59,17,813	68,05,052	32,41,547	7,27,582	39,69,129
Add—Charges by other Branches and Departments, etc.	51	7,28,996	19,32,029	26,61,025	...	...	...	5,969	13,464	19,433	...	31,536	31,536	...	1,91,915	1,91,915
Total	52	1,22,07,038	46,95,258	169,02,296	15,81,082	24,65,171	40,46,253	1,44,757	19,066	1,63,823	8,87,239	59,49,349	68,36,588	32,41,547	9,19,497	41,61,044
Deduct—Charges to other Branches and Departments, etc.	53	*43,03,751*	*2,00,525*	*45,04,276*	*3,88,000*	*4,842*	*3,92,842*	*27,708*	...	*27,708*	*25,435*	*1,46,569*	*1,72,004*	*12,99,027*	*1,18,398*	*14,17,425*
GRAND TOTAL	54	79,03,287	44,94 733	1,23,98,020	11,93,082	24,60,329	36,53,411	1,17,049	19,066	1,36,115	8,61,804	58,02,780	66,64,584	19,42,520	8,01,099	27,43,619

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1917—*concld.*

Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	6,52,970	8,01,489	14,54,459	10,67,867	6,83,566	17,51,433	1,08,581	...	1,08,581	11,713	7,12,461	...	7,12,461	1,83,7 ,557	98,57,815	2,82,28,372
32	...	...	...	...	...	...	...	...	...	...	...	...	...	46,124	...	46,124
33	...	...	...	...	...	...	...	...	...	...	...	...	...	42,257	...	42,257
34	...	...	...	...	...	...	...	...	...	...	...	...	...	64,282	...	64,282
35	...	...	...	...	...	...	...	...	...	...	...	...	...	14,181	...	14,181
36	...	...	...	...	...	...	...	...	...	...	...	...	...	18,256	...	18,256
37	...	...	...	...	...	...	...	...	...	...	...	...	...	11,168	...	11,168
38	...	...	...	...	...	...	...	...	...	...	...	...	...	118	...	118
39	...	...	...	...	...	..	...	...	...	...	...	...	...	1,96,386	...	1,96,386
40		...	76,791	22,998	...	22,998	...	...	...	...	...	...	...	4,88 625	...	4,88,625
41	54,205	...	54,205	12,477	...	12,477	...	...	...	...	...	...	...	3,85,937	4,502	3,0,43 9
42	...	2,15,925	2,15,925	...	20,575	20,575	...	...	...	...	...	...	...	2,46,100	33,41,907	35,88,007
43	...	43,322	43,322	...	...	...	...	...	...	...	...	...	...	55,995	3,34,156	3,90,151
44	6,495	...	6,495	...	2,691	2,691	...	...	...	...	...	...	...	6,495	75,835	82,330
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,999	17,999
46	...	...	...	...	...	...	...	...	...	...	...	...	...	2,24,024	...	2,24,024
47	...	...	...	...	...	...	...	...	...	...	...	...	...	32,622	...	32,622
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24,751	24,751
49	...	...	...	...	...	...	...	...	...	...	...	...	...	46,515	...	46,515
50	7,90,461	10,60,736	18,51,197	11,03,342	7,06,832	18,10,174	1,08,581	...	1,08,581	11,713	7,12,461	...	7,12,461	2,00,53,256	1,36,46,965	3,37,00,221
51	1,88,024	87,609	2,75,633	...	35,331	35,331	1,626	...	1,626	...	...	7,062	7,062	9,24,615	22,98,946	32,23,561
52	9,78,485	11,48,345	21,26,830	11,03,342	7,42,163	18,45,505	1,10,207	...	1,10,207	11,713	7,12,461	7,062	7,19,523	2,09,77,871	1,59,45,911	3,69,23,782
53	*85,090*	*1,95,358*	*2,80,448*	*88,099*	*503*	*86,602*	*507*	...	*507*	*1,291*	*7,859*	...	*7,859*	62,24,767	6,66,195	68,90,962
54	8,93,395	9,52,987	18,46,382	10,17,243	7,41,660	17,58,903	1,09,700	...	1,09,700	10,422	7,04,602	7,062	7,11,664	1,47,53,104	1,52,79,716	3,00,32,820

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE REVENUE ACCOUNTS of the Year

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	India, General.						North-West Frontier Province.	Madras.		Bombay.
			Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchistan.	Viceregal Estates.	Total.		Madras Proper.	Coorg.	
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS AND REPAIRS.												
FAMINE RELIEF AND INSURANCE—												
Original Works.	1	128 to 131	...	...	...	...	...	...	...	1,97,232	...	21,83,239
IRRIGATION. (*Imperial and Provincial.*)												
Minor Works and Navigation, Capital. — Original Works.	2	182 to 187	...	...	...	1,54,638	...	1,54,638	...	1,59,554	...	40,654
Minor Works and Navigation, Revenue — Original Works.	3	188 to 191	...	...	...	...	...	...	...	—937	...	70,678
Minor Works and Navigation, Revenue — Repairs.	4		...	...	...	31,485	...	31,485	...	2,39,030	...	3,58,815
Minor Works and Navigation and Agricultural — Original Works.	5		...	...	...	27,649	...	27,649	...	2,27,441	132	4,28,062
Minor Works and Navigation and Agricultural — Repairs.	6		...	...	...	...	...	...	7,648	15,42,857	2,685	11,27,789
OTHER PUBLIC WORKS.												
Imperial Civil Works — Original Works.	7	198 to 199	2,10,146	...	2,94,753	4,10,112	53,859	9,68,870	6,25,596	57,972	64,607	6,80,625
Imperial Civil Works — Repairs.	8		1,55,282	...	6,12,646	2,66,216	2,07,813	12,41,957	14,56,439	46,154	1,22,421	1,51,415
Provincial Civil Works — Original Works.	9	207	....	...	...	...	...	...	...	31,73,438	...	29,55,846
Provincial Civil Works — Repairs.	10		...	...	...	...	...	...	...	11,22,489	...	22,27,122
Imperial Military Works — Original Works.	11	255	1,03,94,397	...	16,675	...	...	1,04,11,072	...	...	5,011	1,11,530
Imperial Military Works — Repairs.	12		45,08,737	...	...	...	...	45,08,737	...	...	336	48,402
Special Defence Works — Original Works.	13	258	2,13,366	...	...	...	...	2,13,366	...	...	...	...
Special Defence Works — Armaments.	14		30	...	...	...	...	30	...	...	...	...
Initial Expenditure on New Capital at Delhi — Original Works.	15	305	...	25,18,840	...	...	...	25,18,840	...	...	...	...
IRRIGATION. (*Imperial and Provincial.*)												
Major Works—Working Expenses — Original Works.	16	159 to	...	...	...	...	...	...	66,695	1,18,566	...	85,987
Major Works—Working Expenses — Repairs.	17	163	...	...	...	...	...	...	3,59,177	9,75,244	...	9,38,379
Capital Outlay on Irrigation Works — Original Works.	18	211 to 284	...	...	...	...	...	...	6,99,943	5,21,270	...	1,87,664
TOTAL WORKS AND REPAIRS	19		1,54,81,958	25,18,840	9,24,074	8,90,100	2,61,672	2,00,76,644	32,15,498	83,80,310	1,95,192	1,15,96,207

(*a*) Excluding outlay on Public Works by Civil Officers.

it bears to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND ended 31st March 1917.

Railways.)

No. of Items.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
	Bengal proper.	Port Blair.	United Provinces of Agra and Oudh proper.	Rajputana.				Central Provinces and Berar proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	7,83,828	63,696	...	...	82,881	8,72,730	...	...	...	41,83,606
2	5,20,128	...	76,780	...	...	1,02,198	15,235	1,96,647	...	...	...	12,65,834
3	599	...	3,986	9,686	1,999	5,798	...	...	...	...	...	91,809
4	2,87,164	...	52,882	30,728	25,775	1,11,413	352	15,306	...	...	...	11,52,950
5	1,18,610	...	57,666	680	1,65,285	1,19,077	15,058	17,909	...	...	1,413	11,73,982
6	4,99,185	...	28,038	...	3,85,310	4,21,316	1,07,541	27,641	...	...	35,794	41,85,804
7	2,52,460	1,16,310	1,36,284	79,021	62,142	2,85,698	1,04,689	43,329	1,74,491	12,493	2,158	36,66,745
8	4,15,918	40,428	1,04,455	1,98,248	1,64,292	57,565	36,850	21,976	2,51,581	12,213	15,112	43,37,024
9	19,27,900	...	25,94,823	...	13,32,377	21,87,738	37,10,465	24,01,358	...	...	5,74,337	2,08,58,282
10	25,71,613	...	28,22,866	...	17,10,772	30,74,498	8,70,051	20,47,955	...	...	14,86,786	1,79,34,152
11	1,404	...	1,212	1,629	7,175	1,12,782	11,874	171	809	...	8,202	1,06,72,871
12	33,381	179	4,430	12,447	33,236	2,86,765	12,479	1,340	8,019	...	30,095	49,79,846
13	...	...	...	...	...	...	...	...	...	...	...	2,13,366
14	...	...	...	...	...	...	...	...	...	...	...	30
15	...	...	...	...	...	...	...	...	...	...	...	25,18,840
16	681	...	52,456	...	11,74,287	1,06,033	65,990	2,241	...	...	...	16,72,936
17	72,505	...	12,43,190	...	45,03,046	1,86,118	4,99,975	80,260	...	...	...	88,57,894
18	...	...	6,25,070	...	32,20,398	2,81,524	...	10,98,823	...	...	...	66,34,692
19	67,01,548	1,56,917	85,87,966	3,96,135	1,27,86,094	73,38,523	55,33,440	68,27,686	4,34,900	24,706	21,53,897	9,44,05,663

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE for the Year ended

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL.						North-West Frontier Province.	MADRAS.	
			Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchistan.	Viceregal Estates.	TOTAL.		Madras Proper.	Coorg.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.											
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	128 to 131	...	...	...	...	...	...	...	45,170	...
IRRIGATION.											
(*Imperial and Provincial.*)											
Minor Works and Navigation, Capital Establishment	21	182 to 187	...	...	...	58,382	...	58,382	...	32,073	...
Minor Works and Navigation, Revenue Establishment	22	188 to 191	...	...	...	19,081	...	19,081	...	59,336	...
Minor Works and Navigation and Agricultural Establishment	23	180 to 181	...	...	...	7,981	...	7,981	1,029	6,45,451	605
OTHER PUBLIC WORKS.											
Imperial Civil Works Establishment	24	198 and 199	1,57,143*	...	1,23,907	1,42,324	39,511	4,62,885	2,32,310	20,713	70,331
Provincial ditto ditto	25	207	...	...	...	...	...		...	14,36,091	...
Imperial Military Works Establishment	26	255	19,59,587	...	3,535	...	...	19,63,122	...	...	801
Special Defence Work	27	258	29,259	...	...	...	...	29,259	...	...	...
Initial expenditure on New Capital at Delhi	28	305	...	7,06,354	...	...	...	7,06,354	...	...	...
IRRIGATION.											
(*Imperial and Provincial.*)											
Major Works—Working Expenses, Establishment	29	159 to 163	...	...	...	...	...		2,12,670	3,18,294	...
Capital Outlay on Irrigation Works, Establishment	30	281 to 284	...	...	...	...	...		2,65,424	79,392	...
TOTAL ESTABLISHMENT	31		21,45,989	7,06,354	1,27,442	2,27,768	39,511	32,47,064	7,11,433	31,36,520	71,737
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	32		13·86	28·04	13·79	25·59	15·10	16·17	22·13	37·43	36·75

* Includes Rs. 76,933 on account of Establishment of Consulting Architect and Electrical Adviser to the Government of India.
(*a*) Excluding outlay on Public Works by Civil Officers.

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Accounts 31st March 1917—*contd.*

Railways.)

No. of Items.	Bombay.	Bengal		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.			Assam.	Grand Total.
		Bengal proper.	Port Blair.	United Provinces.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	4,56,945	470	...	1,37,223	9,485	...	...	24,122	3,75,074	...	...	...	10,48,489
21	11,569	68,645	...	13,785	...	...	21,888	3,169	40,080	...	...	...	2,49,591
22	1,43,031	96,316	...	68,738	15,213	43,785	23,987	155	4,261	...	...	...	4,73,903
23	4,78,468	3,32,791	...	27,662	337	3,70,709	3,68,438	82,744	27,965	...	...	7,062	23,51,242
24	1,61,503	1,06,697	20,952	47,930	1,06,422	24,288	71,095	25,557	13,750	1,07,838	10,422	3,672	14,86,365
25	14,61,627	11,93,928	...	11,44,018	...	8,30,992	17,91,659	8,64,183	10,03,174	...	...	6,95,651	1,04,21,323
26	33,893	2,803	18	1,134	4,658	6,524	79,766	3,655	319	1,862	...	5,279	21,03,834
27	...	...	...	...	...	...	...	...	...	...	...	...	29,259
28	...	...	...	...	...	...	...	...	...	...	...	...	7,06,354
29	5,21,944	93,022	...	20,81,507	...	44,84,695	2,63,735	8,42,797	33,056	...	...	...	93,51,720
30	46,644	...	...	1,31,414	...	9,03,591	1,23,051	...	2,61,224	...	...	...	18,10,740
31	33,15,624	18,94,672	20,970	36,53,411	1,36,115	66,64,584	27,43,619	18,46,332	17,58,903	1,09,700	10,422	7,11,664	3,00,32,820
32	28·59	28·27	13·36	42·54	34·36	52·12	37·39	33·37	25·76	25 22	42·18	33·04	31·81

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 78A.—DETAILED ACCOUNT of EXPENDITURE (*a*) on TOOLS and PLANT of the PUBLIC during the year ended

(Excluding

PARTICULARS.	No. of Item.	INDIA, GENERAL.							NORTH-WEST FRONTIER PROVINCE.			MADRAS.			No. of Item.
		General, Works Public Director Military (other Works).	Works, Public Permanent Delhi (other Works).	Delhi Province (other Public Works).	BALUCHISTAN. Other Public Works.	BALUCHISTAN. Irrigation.	BALUCHISTAN. Total.	Estate Public Viceregal (other Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NEW SUPPLIES.															
Scientific instruments and drawing materials.	1	5,972	—385	5,784	...	...	...	18	...	1,381	1,381	19,815	...	19,815	1
Plant and machinery . . .	2	80,941	1,96,475	622	...	25	25	146	...	—4,693	—4,693	8,206	...	8,206	2
Tools	3	1,42,302	...	...	...	1,050	1,050	994	...	2,712	2,712	24,452	...	24,452	3
Navigation Plant	4	...	...	...	...	...	...	...	...	—	...	...	8,399	8,399	4
Camp equipage	5	1 472	...	2,032	...	48	48	...	...	42	42	1 588	...	588	5
Live-stock	6	...	...	110	...	..	...	...	...	—25	—25	...	...	...	6
Office, etc., furniture . . .	7	7,079	—435	560	...	46	46	...	...	1,475	1,475	8,451	...	8,451	7
Miscellaneous	8	...	12,232	...	...	...	...	...	...	—2,072	—2,072	...	36,973	36,973	8
TOTAL NEW SUPPLIES .	9	2,36,766	2,07,887	9,108	...	1,169	1,169	1,158	...	—1,180	—1,180	61,512	45,372	1,06,884	9
Repairs and carriage . . .	10	64,853	55,378	40,904	...	1,216	1,216	845	...	7,859	7,859	73,251	98,628	1,71,879	10
TOTAL . . .	11	3,01,619	2,63,265	50,012	...	2,385	2,385	2,003	...	6,679	6,679	1,34,763	1,44,000	2,78,763	11
Add—Charges by other Branches and Departments.	12	11,242	— 8	246	9,473	...	9,473	...	29,734	...	29,734	...	...	...	12
TOTAL .	13	3,12,861	2,63,257	50,258	9,473	2,385	11,858	2,003	29,734	6,679	36,413	1,34,763	1,44,000	2,78,763	13
Deduct—Charges to other Branches and Departments.	14	1,42,361	...	...	...	...	...	5	...	...	...	33,598	...	33,598	14
GRAND TOTAL .	15	1,70,500	2,63,257	50,258	9,473	2,385	11,858	1,998	29,734	6,679	36,413	1,01,165	1,44,000	2,45,165	15
DISTRIBUTION OF THE GRAND TOTAL ABOVE.															
FAMINE RELIEF AND INSURANCE .	16	...	...	...	...	...	...	...	...	...	...	...	30,351	30,351	16
IRRIGATION. (*Imperial and Provincial.*)															
Minor Works and Navigation, Capital.	17	...	...	...	...	1,475	1,475	...	...	...	...	...	18,618	18,618	17
Minor Works and Navigation, Revenue.	18	...	...	...	...	367	367	...	...	...	...	...	847	847	18
Minor Irrigation and Agricultural Works.	19	...	...	...	...	543	543	...	...	72	72	...	29,871	29,871	19
OTHER PUBLIC WORKS.															
Imperial Civil Works, Tools and Plant.	20	4,649	...	50,012	9,473	...	9,473	1,998	29,734	...	29,734	1,441	...	1,441	20
Provincial Civil Works, Tools and Plant.	21	...	...	...	...	...	...	...	...	..	...	99,724	...	99,724	21
Imperial Military Works, Tools and Plant.	22	1,63,191	...	246	...	...	...	...	...	...	...	...	...	...	22
Special Defence Works . . .	23	2,660	...	...	...	...	...	...	...	...	...	...	...	...	23
Initial Expenditure on New Capital at Delhi.	24	...	2,63,257	...	...	...	...	...	...	...	...	...	...	...	24
IRRIGATION. (*Imperial and Provincial.*)															
Major Works, Working Expenses .	25	...	...	...	...	...	...	...	...	10,429	10,429	...	56,482	56,482	25
Capital Outlay on Irrigation Works.	26	...	...	...	...	...	...	...	...	—3,822	—3,822	...	7,831	7,831	26
TOTAL AS IN THE ABOVE .	27	1,70,500	2,63,257	50,258	9,473	2,385	11,858	1,998	29,734	6,679	36,413	1,01,165	1,44,000	2,45,165	27

(*a*) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 31st March 1917.

Railways.)

No. of Item.	COORG.			BOMBAY.			BENGAL.				UNITED PROVINCES.			CARRIED OVER.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Blair (other Public Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	62	...	62	75,647	17,315	92,962	1,080	...	1,080	...	1,876	—18	1,858	1,09,969	18,678	1,28,647
2	53	...	53	58,311	—1,63,795	—1,05,484	36,531	...	36,531	...	9,667	—57,872	—48,205	3,90,952	—2,26,335	1,64,617
3	2,514	...	2,514	37,544	—890	36,654	6,933	...	6,933	...	43,958	7,742	51,700	2,58,697	10,614	2,69,311
4	...	...	...	...	—1,93,516	—1,93,516	795	22,203	22,998	...	...	150	150	795	—1,62,764	—1,61,969
5	...	...	...	1,761	6,923	8,684	43	...	43	...	3,730	1,912	5,642	8,626	8,925	17,551
6	...	..	...	976	125	1,101	...	...	...	...	55	4,629	4,684	1,141	4,729	5,870
7	345	...	345	10,686	14,187	24,873	3,009	...	3,009	...	5,593	1,400	6,993	35,288	17,108	52,396
8	...	42	42	...	...	...	1,682	—40,310	—38,628	503	...	...	...	14,417	—5,367	9,050
9	2,974	42	3,016	1,84,925	—3,19,651	—1,34,726	50,073	—18,107	31,966	503	64,879	—42,057	22,822	8,19,785	—3,34,412	4,85,373
10	2,536	...	2,536	58,911	54,678	1,13,589	31,945	1,20,389	1,52,334	...	30,236	81,332	1,11,568	3,58,859	3,64,102	7,22,961
11	5,510	42	5,552	2,43,836	—2,64,973	—21,137	82,018	1,02,282	1,84,300	503	95,115	39,275	1,34,390	11,78,644	29,690	12,08,334
12	...	...	...	9,033	1,368	10,401	...	...	...	...	2,536	...	2,536	62,256	1,368	63,624
13	5,510	42	5,552	2,52,869	—2,63,605	—10,736	82,018	1,02,282	1,84,300	503	97,651	39,275	1,36,926	12,40,900	31,058	12,71,958
14	*429*	...	*429*	*38,856*	*7,760*	*46,616*	*400*	...	*400*	*136*	*36,316*	*369*	*36,685*	*2,52,101*	*8,129*	*2,60,230*
15	5,081	42	5,123	2,14,013	—2,71,365	—57,352	81,618	1,02,282	1,83,900	367	61,335	38,906	1,00,241	9,88,799	22,929	10,11,728
16	...	...	...	...	—1,36,323	—1,36,323	...	...	...	...	2,536	8,895	11,431	2,536	—97,077	—94,541
17	...	...	...	...	807	807	...	1,22,179	1,22,179	...	...	962	962	...	1,44,041	1,44,041
18	...	...	...	...	4,590	4,590	...	—58,371	—58,371	...	...	1,963	1,963	...	—50,604	—50,604
19	...	42	42	...	—1,64,272	—1,64,272	...	19,202	19,202	...	...	1,772	1,772	...	—1,12,770	—1,12,770
20	5,041	...	5,041	11,484	...	11,484	6,400	...	6,400	364	3,274	...	3,274	1,23,870	...	1,23,870
21	...	..	...	2,00,236	...	2,00,236	75,041	...	75,041	...	55,448	...	55,448	4,30,449	...	4,30,449
22	40	...	40	2,293	...	2,293	177	...	177	3	77	...	77	1,66,027	...	1,66,027
23	...	..	...	...	...	...	...	...	...	...	...	...	...	2,660	...	2,660
24	...	...	...	...	...	...	...	...	...	...	...	...	...	2,63,257	...	2,63,257
25	..	...	...	...	20,652	20,652	...	19,272	19,272	...	...	26,194	26,194	...	1,33,029	1,33,029
26	...	...	...	...	3,181	3,181	...	...	...	...	...	— 880	— 880	...	6,310	6,310
27	5,081	42	5,123	2,14,013	—2,71,365	—57,352	81,618	1,02,282	1,83,900	367	61,335	38,906	1,00,241	9,88,799	22,929	10,11,728

N.—Ry, Irrn. and Other Capl. not charged to Revenue.

No. 78A.—Detailed Account of Expenditure (*a*) on Tools and Plant of the Public during the year ended

(Excluding

PARTICULARS.	No. of Item.	Brought forward. Other Public Works.	Brought forward. Irrigation.	Brought forward. Total.	Rajputana. Other Public Works.	Rajputana. Irrigation.	Rajputana. Total.	Punjab. Other Public Works.	Punjab. Irrigation.	Punjab. Total.	Burma. Other Public Works.	Burma. Irrigation.	Burma. Total.	No. of Item.
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials.	1	1,09,869	18,678	1,28,547	88	...	88	255	9,040	9,295	1,999	590	2,589	1
Plant and machinery .	2	3,90,952	−2,26,335	1,64,617	259	...	259	2,892	55,939	58,831	66,603	−3,420	63,183	2
Tools . .	3	2,58,697	10,614	2,69,311	1,323	...	1,323	10,971	19,198	30,169	14,363	−1,621	12,742	3
Navigation Plant .	4	795	−1,62,764	−1,61,969	...	...	...	...	5,664	5,664	9,568	140	9,708	4
Camp equipage .	5	8,626	8,925	17,551	...	...	...	1 308	1,938	3,246	...	...	...	5
Live-stock . .	6	1,141	4,729	5,870	120	...	120	...	1,528	1,528	440	...	440	6
Office, etc., furniture .	7	35,288	17,108	52,396	323	...	323	1,842	15,367	17,209	12,764	2,160	14,924	7
Miscellaneous . .	8	14,417	−5,367	9,050	...	...	...	...	10,19,549	10,19 549	...	...	...	8
Total New Supplies	9	8,19,785	−3,34,412	4,85,373	2,113	...	2,113	17,268	11,28,223	11,45,491	1,05,737	−2,151	1,03,586	9
Repairs and carriage .	10	3,58,859	3,64,102	7,22,961	6,587	...	6,587	20,923	1,17,820	1,38,743	1,78,284	18,130	1,96,414	10
Total .	11	11,78,644	29,690	12,08,334	8,700	...	8,700	38,191	12,46,043	12,84,234	2,84,021	15,979	3,00,000	11
Add—Charges by other Branches and Departments . . .	12	62,256	1,368	63,624	2,249	639	2,888	...	...	...	...	42,084	42,084	12
Total .	13	12,40,900	31,058	12,71,958	10,949	639	11,588	38,191	12,46,043	12,84,234	2,84,021	58,063	3,42,084	13
Deduct—Charges to other Branches and Departments . .	14	*2,52,101*	*8,129*	*2,60,230*	*2,621*	...	*2,621*	*8,273*	*10,285*	*18,558*	*86,766*	*9,795*	*96,561*	14
GRAND TOTAL .	15	9,88,799	22,929	10,11,728	8,328	639	8,967	29,918	12,35,758	12,65,676	1,97,255	48,268	2,45,523	15
Distribution of the Grand Total above.														
Famine Relief and Insurance .	16	2,536	−97,077	−94,541	2,249	23	2,272	...	...	...	...	...	...	16
IRRIGATION. (*Imperial and Provincial.*)														
Minor Works and Navigation, Capital . .	17	...	1,44,041	1,44,041	...	...	...	...	...	...	...	1,561	1,561	17
Minor Works and Navigation, Revenue . .	18	...	−50,604	−50,604	...	606	606	...	−34	−34	...	12,422	12,422	18
Minor Irrigation and Agricultural Works .	19	...	−1,12,770	−1,12,770	...	10	10	...	13,211	13,211	...	30,013	30,013	19
OTHER PUBLIC WORKS.														
Imperial Civil Works, Tools and Plant .	20	1,23,870	...	1,23,870	5,960	...	5,960	1,095	...	1,095	4,947	...	4,947	20
Provincial Civil Works, Tools and Plant . . .	21	4,30,449	...	4,30,449	...	...	...	28,389	...	28,389	1,86,941	...	1,86,941	21
Imperial Military Works, Tools and Plant . . .	22	1,66,027	...	1,66,027	119	...	119	434	...	434	5,367	...	5,367	22
Special Defence Works . . .	23	2,660	...	2,660	...	...	...	...	...	...	...	...	...	23
Initial Expenditure on New Capital at Delhi . . .	24	2,63,257	...	2,63,257	...	...	...	...	...	...	...	...	...	24
IRRIGATION. (*Imperial and Provincial.*)														
Major Works, Working Expenses . .	25	...	1,33,029	1,33,029	...	...	...	...	1,75,712	1,75,712	...	7,981	7,981	25
Capital Outlays on Irrigation Works	26	...	6,310	6,310	...	...	...	...	10,46,869	10,46,869	...	−3,709	−3,709	26
TOTAL AS IN THE ABOVE . . .	27	9,88,799	22,929	10,11,728	8,328	639	8,967	29,918	12,35,758	12,65,676	1,97,255	48,268	2,45,523	27

(*a*) Excluding outlay on Public Works in

Works Department and its distribution to heads of the Finance and Revenue Accounts 31st March 1917—*continued.*

Railways.)

No. of Item.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	609	...	609	809	567	1,376	28	...	28	...	170	...	170	1,13,627	28,875	1,42,702
2	67,935	...	67,935	2,663	2,012	4,675	4,655	...	4,655	...	312	...	312	5,36,271	—1,71,804	3,64,467
3	...	...	...	13,840	—3,031	10,809	4,897	...	4,897	78	66,697	..	66,697	3,70,866	25,160	3,96,026
4	140	8,187	8,327	...	...	...	...	...	...	...	...	2,304	2,304	10,503	—1,46,469	—1,35,966
5	3,510	...	3,510	973	—89	884	...	...	...	...	...	...	...	14,417	10,774	25,191
6	70	...	70	...	—771	—771	...	...	...	...	154	...	154	1,925	5,486	7,411
7	2,889	...	2,889	571	433	1,004	13	...	13	...	766	...	766	54,456	35,068	89,524
8	...	6,762	6,762	...	...	...	...	...	...	...	...	...	..	14,417	10,20,944	10,35,361
9	75,153	14,949	90,102	18,856	—879	17,977	9,593	...	9,593	78	68,099	2,304	70,403	11,16,682	8,08,034	19,24,716
10	17,789	37,182	54,971	98,440	19,685	1,18,125	8,499	...	8,499	154	32,370	5,500	37,870	7,21,905	5,62,419	12,84,324
11	92,942	52,131	1,45,073	1,17,296	18,806	1,36,102	18,092	...	18,092	232	1,00,469	7,804	1,08,273	18,38,587	13,70,453	32,09,040
12	...	...	...	...	...	...	244	...	244	...	...	...	...	64,749	44,091	1,08,840
13	92,942	52,131	1,45,073	1,17,296	18,806	1,36,102	18,336	...	18,336	232	1,00,469	7,804	1,08,273	19,03,336	14,14,544	33,17,880
14	*1*	...	*1*	*7,130*	*34*	*7,164*	*31*	...	*31*	*90*	*54*	...	*54*	*3,57,067*	*28,243*	*3,85,310*
15	92,941	52,131	1,45,072	1,10,166	18,772	1,28,938	18,305	...	18,305	142	1,00,415	7,804	1,08,219	15,46,269	13,86,301	29,32,570
16	...	2,596	2,596	...	—2,116	—2,116	...	...	...	...	...	...	...	4,785	—96,574	—91,789
17	...	...	...	...	2,930	2,930	...	...	...	...	...	...	...	...	1,48,532	1,48,532
18	...	...	...	...	230	230	...	...	...	...	...	...	...	...	—37,380	—37,380
19	...	10,650	10,650	...	49,146	49,146	...	...	...	...	...	7,804	7,804	...	—1,936	—1,936
20	1,902	...	1,902	959	...	959	18,179	...	18,179	142	248	...	248	1,57,302	...	1,57,302
21	90,784	...	90,784	1,09,185	...	1,09,185	...	...	...	...	99,813	...	99,813	9,45,561	...	9,45,561
22	255	...	255	22	...	22	126	...	126	...	354	...	354	1,72,704	...	1,72,704
23	...	...	...	...	...	...	...	...	...	...	...	...	...	2,660	...	2,660
24	...	...	...	...	...	...	...	...	...	...	...	...	...	2,63,257	...	2,63,257
25	...	40,385	40,385	...	1,267	1,267	...	...	...	...	...	...	...	...	3,58,374	3,58,374
26	...	—1,500	—1,500	...	—32,685	—32,685	...	...	...	...	...	...	...	...	10,15,285	10,15,285
27	92,941	52,131	1,45,072	1,10,166	18,772	1,28,938	18,305	...	18,305	142	1,00,415	7,804	1,08,219	15,46,269	13,86,301	29,32,570

charge of Civil Officers.

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 79.—STATEMENT showing, with regard to the INDIAN RAILWAY Companies,* PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	Assam-Bengal.	South Behar.	Sialkot Narowal.	Mymensingh-Jamalpur-Jagannathganj.	Bengal Nagpur.	Burma.	Dhond-Baramati.	Sara Serajgunj.	Mymensingh-Bhairab-Bazar.	Mandra Bhan.	Khoonla Bagirhat.	Katakhal Lalabazar.
	STATE											
DURING THE YEAR 1916-17.	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:												
Share Capital:												
India	..	...	24,666	666	...	...	—1,756	...	110,000	10,334	24,667†	11,334
England	...	...	...	...	...	...	...	...	...	...	...	...
Debentures:												
England	...	...	...	...	...	...	...	...	...	...	...	...
Debenture Stock:												
England	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:												
India	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	24,666	666	...	...	—1,756	...	110,000	10,334	24,667	11,334
B. Payments for discharge of Debentures, etc.	75,000	...	...	...	...	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	—75,000	...	24,666	666	...	...	—1,756	...	110,000	10,334	24,667	11,334
ON ACCOUNT OF CAPITAL EXPENDITURE:												
Payments:												
India	—99,226	...	18,628	592	—136,503	24,273	—108	50,053	95,755	14,573	22,495	3,807
England	24,462	...	...	...	146,916	45,241	...	...	...	...	...	...
C. TOTAL	—74,764	...	18,628	592	10,413	69,514	—108	50,053	95,755	14,573	22,495	3,807
Repayments:												
India	...	...	...	...	...	...	...	...	...	...	...	..
England	236	...	...	...	10,413	708	...	...	...	...	...	...
D. TOTAL	236	...	...	...	10,413	708	...	...	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	—75,000	...	18,628	592	...	68,806	—108	50,053	95,755	14,573	22,495	3,807
A. + D. TOTAL RECEIPTS	236	...	24,666	666	10,413	708	—1,756	...	110,000	10,334	24,667	11,334
B. + C. TOTAL PAYMENTS	236	...	18,628	592	10,413	69,514	—108	50,053	95,755	14,573	22,495	3,807
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15=£1)	...	...	...	...	...	...	...	...	...	...	...	...
TO 31st MARCH 1917.												
ON ACCOUNT OF SHARE AND OTHER CAPITAL:												
Share Capital:												
India	...	399,732	125,133	170,420	...	...	35,488	393,358	173,933	143,533	24,667	11,334
England	1,500,000	...	...	...	3,000,000(b)	3,000,000	...	...	...	...	...	...
Debentures:												
Nominal amount	*1,202,900*	...	...	...	*6,659,800*	...	...	...	...	...	...	...
Cash received ‖	1,185,607	...	...	...	6,622,877	...	...	...	...	...	...	...
Debenture Stock:												
Stock represented	...	...	...	...	*2,000,000*	*1,250,000*	...	...	...	...	...	...
Cash received	...	...	...	...	1,948,586	1,199,819	...	...	...	...	...	...
Capital not bearing Interest:												
India	...	..	...	...	...	...	...	...	...	...	...	...
England	15,385	...	...	...	17,600	20,000	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,700,992	399,732	125,133	170,420	11,589,063	4,219,819	35,488	393,358	173,933	143,533	24,667	11,334
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15=£1)	...	...	...	...	...	...	...	...	...	...	...	...
	2,700,992	399,732	125,133	170,420	11,589,063	4,219,819	35,488	393,358	173,933	143,533	24,667	11,334
ON ACCOUNT OF CAPITAL EXPENDITURE:												
Net Payments:												
India	65,099	450,606	122,918	169,881	—378,228	1,682,024	35,180	439,564	134,107	142,448	22,495	3,807
England	2,635,893	...	...	...	11,967,291	3,520,793	...	...	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(a) 2,700,992	450,606	122,918	169,881	11,589,063	5,202,817	35,180	439,564	134,107	142,448	22,495	3,807
BALANCE OF ACCOUNT WITH COMPANY:												
At Credit	...	...	2,215	539	...	...	308	...	39,826	1,085	2,172	7,527
At Debit	...	50,874	...	...	...	982,998	...	46,206	...	...	...	...

* Excluding East Indian Railway Company, South Indian Railway Company, Limited, Great Indian Peninsula Railway

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State

‡ £1470C0 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta Debentures in 1904-05, and by £72,000, the amount

‖ Excluding premium, which is included

§ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000

¶ Excluding £1,500,000 Share Capital issued as fully paid up on 1st July 1908 in exchange

(a) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of interest on share capital paid by the

(b) Includes £4,711 being the Capital stock in respect of which the holders exercised

the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1916-17; the RECEIPTS and March 1917; and the BALANCES at that date.

RAILWAYS.

Kalighat Falta.	Murtajapur Yeotmal.	Rohilkund and Kumaon.†	Hardwar-Dehra.	Madras and Southern Mahratta (including Mysore Tenali Railway).	Amritsar-Pattí-Kasur.	Ahmedabad-Parantij including Idar Road Brahmaked.	Tapti valley.	Ahmedabad-Dholka Railway.	Pulgaon Arvi.	Murtajapur Ellichpur.	Baripada Talband.	Chapramukh Silghat.	Branch Line Companies under the audit of Government Examiner, East Indian Railway.	Pachora Jamner.	Paupash Baipura.	TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	...	£
98,952	467	...	207	...	—1,266	283	127	...	16,667	3,933	31,833	81,250	188,100	29,800	167	630,431
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
98,952	467	...	207	...	—1,266	283	127	...	16,667	3,933	31,833	81,250	188,100	29,800	167	630,431
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75,000
98,952	467	...	207	...	—1,266	283	127	...	16,667	3,933	31,833	81,250	188,100	29,800	167	555,431
79,239	—1,021	—24,510	428	21,766	—534	333	465	20	20,340	1,900	32,271	85,791	203,766	35,309	140	450,036
...	...	7,436	...	111,274	...	...	...	...	...	...	...	...	...	...	...	335,329
79,239	—1,021	—17,074	428	133,034	—534	333	465	20	20,340	1,900	32,271	85,791	203,766	35,309	140	785,365
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	773	...	2,642	...	...	...	...	...	...	...	...	...	...	...	14,772
...	...	773	...	2,642	...	...	...	...	...	...	...	...	...	...	...	14,772
79,239	—1,021	—17,847	428	130,392	—534	333	465	20	20,340	1,900	32,271	85,791	203,766	35,309	140	770,593
98,952	467	773	207	2,642	—1,266	283	127	...	16,667	3,933	31,833	81,250	188,100	29,800	167	645,203
79,239	—1,021	—17,074	428	133,034	—534	333	465	20	20,340	1,900	32,271	85,791	203,766	35,309	140	860,365
...	...	—17,847	...	...	...	...	...	...	...	...	...	...	...	...	...	—17,847
98,952	161,467	...	187,599	8,460	182,043	226,236	802,257	65,318	51,733	108,659	42,067	105,835	713,480	47,982	167	4,279,853
...	...	200,000	...	¶3,491,540	...	...	...	...	...	...	...	...	...	...	...	11,191,540
...	...	‡75,000	...	2,325,000	...	...	...	...	...	...	...	...	...	...	...	10,262,700
...	...	‡88,102	...	2,314,425	...	...	...	...	...	...	...	...	...	...	...	10,211,011
...	...	...	...	2,500,000	...	...	...	...	...	...	...	...	...	...	...	6,950,000
...	...	...	...	§1,200,000												
...	...	...	...	2,471,538	...	...	...	...	...	...	...	...	...	...	...	6,819,943
...	...	...	...	§1,200,000												
...	...	...	...	—166	...	...	...	...	...	...	...	...	...	...	...	—166
...	...	...	...	55,007	...	...	...	...	...	...	...	...	...	...	...	107,992
98,952	161,467	288,102	187,599	9,540,804	182,043	226,236	802,257	65,318	51,733	108,659	42,067	105,835	713,480	47,982	167	32,610,173
...	...	457,805	...	...	...	...	...	...	...	...	...	...	...	...	...	457,805
98,952	161,467	745,907	187,599	9,540,804	182,043	226,236	802,257	65,318	51,733	108,659	42,067	105,835	713,480	47,982	167	33,067,978
79,239	157,959	105,813	187,543	2,327,034	180,825	226,172	802,157	65,067	51,379	107,432	40,019	103,869	706,719	43,923	140	8,075,191
...	...	640,094	...	6,084,210	...	...	...	...	...	...	...	...	...	...	...	24,848,281
79,239	157,959	745,907	187,543	8,411,244	180,825	226,172	802,157	65,067	51,379	107,432	40,019	103,869	706,719	43,923	140	32,923,472
19,713	6,508	...	56	1,129,560	1,218	64	100	251	354	1,227	2,048	1,966	6,761	4,059	27	1,224,584
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,080,078

Company and Bombay, Baroda and Central India Railway Company.
Railways, a portion of the system is the property of the Company.
Treasury and at the Contract Rate was equivalent to a Sterling payment of £160,837, now reduced by £735, being discount on renewal of these
of the Debentures discharged in 1911 and 1915.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
for the surrender of £65,016-6-5 Madras Railway Annuity.
Secretary of State; Interest on advance in India, less net traffic receipts and interest on interest; and interest on excess capital respectively.
the option of transferring it to the Secretary of State in the year 1913-14, and shown as Capital expenditure of State Railways in Account No. 74.

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 79A.—Account of Capital Contributed by Native States towards Outlay on State Railways to end of the Year 1916-17.

Railways.	Native States.	During 1916-17.	To end of 1916-17.
		₹	₹
Nagda-Muttra	Jaipur Darbar	10,00,000	70,00,000
	Total ₹	10,00,000	70,00,000
	Converted into £ at ₹15=£1 . £	66,667	466,667

No. 80.—Account of Initial Expenditure on New Capital at Delhi during, and to end of, the year 1916-17.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
A.—Salaries and Allowances—(*a*)	R	R
(*a*) Preliminary Investigation—		
(i) Gazetted Officers	...	2,03,579
(ii) Non-Gazetted Officers	...	14,276
(*b*) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	4,24,811	16,05,672
(ii) Non-Gazetted Officers	1,74,327	6,77,188
(*c*) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	16,535	2,37,012
(ii) Non-Gazetted Officers	22,634	1,05,901
B.—Travelling Allowances of Officers and Establishment—(*a*)		
(*a*) Preliminary Investigation—		
(i) Gazetted Officers	...	23,161
(ii) Non-Gazetted Officers	...	1,954
(*b*) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	30,231	1,35,079
(ii) Non-Gazetted Officers	14,130	63,323
(*c*) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	1,545	11,046
(ii) Non-Gazetted Officers	267	4,727
C.—Supplies, Services and Contingencies—(*a*)		
(*a*) Preliminary Investigations	...	50,624
(*b*) Public Works and Electrical Officers employed on the Project	16,340	1,13,532
(*c*) Miscellaneous Officers	5,534	28,076
D.—Works Expenditure—		
(i) Buildings (Account No. 80 A)	16,81,615	50,92,631
(ii) Communications (Account No. 80 B)	1,02,429	4,73,156
(iii) Miscellaneous Public Improvements (Account No. 80 C)	28,549	2,13,827
(iv) Electric Light and Power	...	...
(v) Irrigation	...	...
(vi) Sanitation including Storm Water Drains, Sewerage and Sewage disposal, Water supply, and conservancy. (Account No. 80 D.)	6,109	6,109
(vii) Purchase of Tools and Plant (*b*)	2,63,257	31,62,813
(viii) Stock and Suspense	5,57,855	18,51,076
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works (Account No. 80 E.)	4,45,612	46,19,614
(x) Maintenance during construction (Account No. 80 F)	2,54,526	6,90,499
E.—Acquisition of Land taken up for the Project	9,832	35,47,113
F.—Other Miscellaneous Expenditure	178	6,011
Deduct—Receipts on Capital Account	*3,91,863*	*3,94,231*
GRAND TOTAL	36,64,453	2,25,44,268
Total converted into £ at R15 = £1 £	244,297	1,502,952
India	222,443	1,367,048
England	21,854	135,904

(*a*) For details *vide* Account No. 77, page 288.
(*b*) " " " 78A " 298.

N.—Ry. Irrn. and other Capl. not charged to Revenue,

No. 80A.—Detailed Account of Works Expenditure—D(i) Buildings.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Government House	4,50,746	8,19,384
(ii) Secretariat	4,39,896	14,29,317
(iii) Other Buildings—		
A.—Central Buildings—		
(i) Viceroy's Court	1,41,073	3,53,233
(ii) Great Court	34,844	63,252
(iii) Furniture and Fittings	...	67,088
B.—Other Government Offices	...	...
C.—Residential Buildings	6,15,056	23,60,357
D.—Medical Buildings	...	...
E.—Police Buildings	...	...
F.—Fire Station	...	...
G.—Miscellaneous Civil Buildings	...	...
H.—Military Buildings	...	...
I.—Other Buildings	...	...
Total Buildings	16,81,615	50,92,631
Total converted into £ at R15 = £1 £	112,108	339,509

No. 80B.—Detailed Account of Works Expenditure—D(ii) Communications.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constructing Avenues	...	6,512
B.—Arteries	79,986	4,17,864
C.—Miscellaneous roads	6,569	13,864
D.—Service Roads	3,063	10,513
E.—Roads on Ridge	...	...
F.—Dust-proof treatment	—682	10,910
G.—Through Communications	13,493	13,493
Total Communications	1,02,429	4,73,156
Total converted into £ at R15 = £1 £	6,829	31,544

No. 80C.—Detailed Account of Works Expenditure—D(iii) Miscellaneous Public Improvements.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Parks and Gardens—		
(1) Central Vista Construction	...	...
(2) Other Parks and Gardens	25,866	2,09,427
B.—Recreation Parks	2,683	4,400
C.—Palings	...	...
D.—Road Circuses	...	...
E.—Indrapat Reservoir	...	...
F.—Extensions to South		
Total Miscellaneous Public Improvements	28,549	2,13,827
Total converted into £ at R15 = £1 £	1,903	14,255

No. 80D.—Detailed Account of Works Expenditure—D (vi) Sanitation.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Storm water drains	6,182	6,182
(ii) Sewerage and Sewage disposal	...	...
(iii) Water supply	—73	—73
(vi) Conservancy	...	...
Total Sanitation	6,109	6,109
Total converted into £ at Rs. 15=£1 £	407	407

No. 80E.—Detailed Account of Works Expenditure—D (ix) Miscellaneous.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary	7,387	55,666
B.—Preparation of site	1,64,160	18,13,064
C.—Experiments and models	839	52,433
D.—Service Roads	10,727	5,76,351
E.—Water supply and other general services	75,999	12,27,725
F.—Medical and sanitary	9,173	60,915
G.—Miscellaneous	1,77,327	8,33,460
Total Miscellaneous	4,45,612	46,19,614
Total converted into £ at Rs. 15=£1 £	29,708	307,974

No. 80F.—Detailed Account of Works Expenditure—D (x) Maintenance during construction.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	38,936	89,716
(ii) Maintenance of roads	46,308	1,08,429
(iii) Maintenance of public parks and gardens	42,827	85,263
(iv) Maintenance of road circuses	...	...
(v) Maintenance of irrigation water supply	7,093	13,018
(vi) Maintenance of temporary water supply	22,633	73,975
(vii) Maintenance expenditure in connection with conservancy and sanitation	18,052	59,296
(viii) Up-keep of hospitals and dispensaries	5,135	15,767
(ix) Renewal of coolie camps	...	10,310
(x) Renewing hospital and dispensary for coo ies	155	3,146
(xi) Maintenance of storm water drains	478	478
(xii) Entertainment of chowkidars and other menial establishment	6,456	15,564
(xiii) Running expenses of electric power plant for general purposes	19,938	74,750
(xiv) Running expenses of railways for general purposes	25,000	80,729
(xv) Running expenses of tractors and lorries	11,461	44,317
Unforeseen	10,054	15,241
Total Maintenance during construction	2,54,526	6,90,499
Total converted into £ at Rs. 15=£1 £	16,968	46,033

N.—Ry. Irrn. and other Capl. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS

1916-1917.

Exchange Compensation Allowance.

Expenditure £332,419.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					£
Exchange Compensation Allowance.	81	Expenditure	311	...	332,419

No. 81.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1917.

EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
Direct Demands on the Revenues	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	1,773	33	50,865	62,997	31,179	51,987	33,604	37,566	22,746	21,363	13,117	3,27,230	12,493	3,14,737
Opium	...	...	...	...	...	7,268	...	...	...	...	...	7,268	7,268	...
Salt	4,426	...	3,551	5,109	...	...	...	...	...	...	..	13,086	13,086	...
Excise	1,600	...	7,101	13	2,350	1,686	...	1,856	...	1,389	...	15,995	6,848	9,147
Customs	...	...	748	7,500	5,927	...	...	397	225	...	...	14,797	14,797	...
Income Tax	...	...	...	...	900	...	...	...	...	...	...	900	450	450
Forest	...	...	511	...	...	...	...	...	...	...	...	511	...	511
TOTAL	7,799	33	62,776	75,619	40,356	60,941	33,604	39,819	22,971	22,752	13,117	3,79,787	54,942	3,24,845
Posts and Telegraphs	10,290	...	...	...	...	...	...	...	...	...	...	10,290	10,290	...
Mint	5,954	...	...	5,808	...	...	...	...	...	...	...	11,762	11,762	...
Salaries and Expenses of Civil Department:														
General Administration	52,531	3,333	16,647	22,179	26,786	34,686	26,490	28,545	20,369	20,449	11,743	2,63,758	69,789	1,93,969
Law and Justice—Courts of Law	5,102	1,633	58,418	39,871	82,410	89,519	60,323	60,141	39,072	29,061	15,041	4,80,591	6,735	4,73,856
Law and Justice—Jails	6,387	...	2,948	3,208	4,657	3,708	1,422	2,745	457	1,453	...	26,985	6,387	20,598
Police	9,296	8,078	25,356	25,946	29,066	37,119	18,429	45,268	14,373	14,242	8,937	2,35,810	17,374	2,18,436
Ports and Pilotage	...	...	...	1,079	6,057	...	...	4,670	38	...	...	11,844	...	11,844
Education	750	1,187	19,616	18,635	22,196	20,276	12,160	10,576	9,668	10,242	4,900	1,30,206	1,937	1,28,269
Ecclesiastical	3,855	2,256	10,116	9,220	4,244	5,726	6,758	3,331	257	2,213	400	48,376	48,376	...
Medical	9,468	1,954	15,766	15,979	20,537	15,090	10,658	8,735	5,184	6,258	1,481	1,11,110	11,422	99,688
Sanitation	3,884	...	2,969	4,224	...	1,291	862	2,650	1,020	64	1,122	18,086	3,884	14,202
Political	39,565	16,380	2,221	8,275	648	...	6,001	5,054	1,322	1,554	4,221	85,241	62,899	22,342
Agriculture	2,938	...	3,708	5,353	3,351	2,678	9,195	6,590	1,637	4,336	670	41,171	2,938	37,518
Scientific and Miscellaneous Departments	9,350	...	1,177	348	931	...	989	...	311	...	...	12,891	9,350	3,756
TOTAL	1,43,626	34,821	1,58,942	1,54,317	2,00,883	2,10,093	1,53,287	1,78,305	93,708	89,872	48,215	14,66,069	2,41,591	12,24,478
Miscellaneous Civil Charges:														
Civil Furlough and Absentee Allowances	...	...	150	1	...	...	...	...	...	...	...	151	151	...
Stationery and Printing	339	...	1,194	34	187	150	...	...	...	...	...	1,904	339	1,565
Miscellaneous	...	...	602	...	...	...	...	...	...	...	...	602	...	602
TOTAL	339	...	1,946	35	187	150	...	...	...	...	...	2,657	490	2,167

Famine Relief and Insurance:															
Construction of Protective Irrigation Works	...	...	..	300	...	861	...	...	...	311	...	1,472	1,472	...
TOTAL	...	...	...	300	...	861	...	...	...	311	...	1,472	1,472	...
Railway Revenue Account:															
State Railways: Working Expenses	1,93,733	...	...	...	...	...	...	...	...	...	...	1,93,733	1,93,733	...
Miscellaneous Railway Expenditure	14,062	...	...	...	...	...	...	...	...	...	...	14,062	14,062	...
TOTAL	2,07,795	...	...	...	...	...	...	...	...	...	...	2,07,795	2,07,795	...
Irrigation:															
Major Works: Working Expenses	...	...	...	...	...	1,424	5,116	...	...	...	...	6,540	5,315	1,225
Minor Works and Navigation	...	...	...	...	350	241	462	...	...	...	...	1,053	637	416
TOTAL	...	...	...	...	350	1,665	5,578	...	...	...	...	7,593	5,952	1,641
Other Public Works:															
Civil Works	...	...	7,061	3,656	2,244	2,624	4,173	4,374	3,334	2,830	3,858	34,654	1,113	33,541
Army Services:															
Army—Effective	(a) 27,48,524	...	...	...	...	...	...	...	..	...	...	27,48,524	27,48,524	...
Marine	23,338	...	...	...	...	...	...	...	...	...	..	23,338	23 338	...
Military Works	81,158	...	...	...	...	...	...	...	...	...	...	81,158	81,158	...
TOTAL	28,53,020	...		...	...	...	...	...	...	...	...	28,53,020	28,53,020	...
TOTAL CHARGED AGAINST REVENUE Rs.	32,28,823	34,854	2,30,725	2,39,735	2,44,020	2,76,334	1,96,642	2,22,998	1,200.13	1,15,765	65,190	49,75,099	33,88,427	15,86,672
Railway, Irrigation and other Capital not charged to Revenue:															
State Railways: Construction	7,655	...	...	...	...	...	...	...	...	...	...	7,655	7,655	...
Irrigation Works: Construction	...	...	...	...	...	687	233	...	...	...	...	920	920	...
Initial Expenditure on New Capital at Delhi	2,608	...	...	...	...	...	...	...	...	...	...	2,608	2,608	...
TOTAL NOT CHARGED TO REVENUE Rs.	10,263	...	...	...	...	687	233	...	...	...	...	11,183	11,183	...
GRAND TOTAL Rs.	32,39,086	34,854	2,30,725	2,39,735	2,44,020	2,77,021	1,96,875	2,22,998	1,20,013	1,15,765	65,190	49,86,282	33,99,610	15,86,672
Total Converted into £ at Rs. 15=£1												332,419	226,641	105,778

(a)

	Rs.
1st (Peshawar) Division	1,91,033
2nd (Rawalpindi) ,,	2,24,119
3rd (Lahore) ,,	2,.8,327
4th (Quetta) ,,	1,39,020
5th (Mhow) ,,	1.30,713
6th (Poona) ,,	1,52,060
Carried over	10,55,272

	Rs.
Brought forward	10,55.272
7th (Meerut) Division	1,26,888
8th (Lucknow) ,,	1,52,758
9th (Secunderabad) ,,	1,33,264
Burma ,,	77,531
Supply Circle	1,67,043
Controller of War Accounts	10,25,798
TOTAL	27,48,524

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1916-17.

Sections O. to V.—Debt, Deposits, and Advances.

Receipts, £—391,626,627 Disbursements, £396,648,969.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. I B.
				£	£	£
O. Permanent Debt	82	Statement of Permanent Debt	314	5,223,448	1,111,152	(a)+4,112,296
„	82A	Temporary Debt	316	5,277,817	13,000,000	−7,722,183
P. Unfunded Debt	82B	Special Loans	316	...	220	+1,474,857
„	83	Treasury Notes	316	...	...	
„	84	Deposits of Service Funds	317	87,776	93,064	
„	85	Savings Bank Deposits	319	7,512,896	6,032,531	
Q. Deposits and Advances.	72	Provincial Balances	261	2,397,302	...	
„	App. A	Appropriation for Reduction of Debt		479,258	...	−4,595,151
„	86	Deposits of Local Funds	320	6,641,164	6,531,408	
„	87	Deposits of Sinking Funds	320	16,479	...	
„	87A	Profits on new Rupee coinage	320	...	...	
„	App. A	Gold Standard Reserve		28,738,935	28,350,004	
„	„	Paper Currency Reserve Depreciation Fund		399,080	399,080	
„	„	Paper Currency Reserve		46,984,376	46,984,376	
„	89	Departmental and Judicial Deposits	324	34,137,966	33,598,366	
„	Appendix A.	Advances		11,026,006	11,481,920	
„	Appendix A.	Suspense Accounts		165,730	9,108,843	
„	Appendix A.	Miscellaneous		1,207,119	334,569	
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances	333	330,072	327,621	+2,451
R. R. Loans and Advances by Provincial Governments.	90A	Ditto ditto	349	1,396,171	810,676	+585,495
S. Loans to Local Boards for Railway Construction.	91	Receipts and Payments	350	8,020	...	+8,020
T. Remittances	Appendix A.	Inland Money Orders		42,013,744	41,851,366	+1,651,160
„	Appendix A.	Other Local Remittances		42,936	...	
„	Appendix A.	Other Departmental Accounts		16,145	6,337	
„	Appendix A.	Remittances between Civil Treasuries and Departments		69,387,911	69,100,325	
„	92	Remittance Account between England and India	353	93,647,632	92,499,180	
U. Secretary of State's Bills.	93	Bills drawn and discharged	354	9,669,240	8,342,722	
V. Cash Balance	94	Opening and Closing Balances	355	24,919,404	26,685,209	
		Total		391,626,627	396,648,969	

(a) Net figure carried to Account No. IB is +£4,433,691. The difference of £321,395 is made up of the sum of £395,288 and £131,317 the amount of debt discharged by means of the Railway and Discount Sinking Funds [*vide* notes (a) and (b) on page 315], *less* £205,710 shown as discharged in Account No. II and explained in note (e) on page 315.

No. 82.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1917, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Amount, 1st April 1916.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1917.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5 per cent. War Loan, 1929-47	...	(g) 1,10,51,523	...	1,10,51,523	...	...	1,10,51,523(f)
4½ per cent. Loan for Indore State Railway	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 ,, Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
4 ,, Gwalior Loan of 1887	1,22,00,000	...	...	1,22,00,000	12,00,000	...	1,10,00,000
4 ,, Terminable Loan of 1915-16	4,99,86,000	...	...	4,99,86,000	...	...	4,99,86,000
4 ,, Conversion Loan of 1916-17	...	6,73,00,200	6,66,67,800	13,39,68,000	...	...	13,39,68,000
3½ ,, Loan of 1842-43	22,39,74,300	...	1,64,000	22,41,38,300	...	41,90,000	21,99,48,300
3½ ,, ,, 1854-55	34,29,34,200	...	14,01,900	34,43,36,100	...	1,69,26,200	32,74,09,900
3½ ,, ,, 1865	37,97,80,950	...	15,63,750	38,13,44,700	...	1,39,76,150	36,73,68,550
3½ ,, ,, 1879	3,87,24,500	...	44,900	3,87,69,400	...	13,08,400	3,74,61,000
3½ ,, ,, 1900-1901	39,96,75,650	...	2,63,700	39,99,39,350	...	3,19,13,150	36,80,26,200
3 ,, ,, 1896-97	7,75,47,200	...	...	7,75,47,200	...	48,77,800	7,26,69,400
TOTAL IMPERIAL DEBT in INDIA bearing Interest . . . Rs.	1,55,45,22,800	7,33,51,723	7,01,06,050	1,70,29,80,573	12,00,000	7,31,91,700	1,62,85,88,873
LOANS NOT BEARING INTEREST.							
3½ per cent. Loan of 1853-54	49,000	...	...	49,000	49,000	...	... (f)
3½ ,, ,, 1893-94	11,700	...	...	11,700	11,700	...	... (f)
4 ,, Muttra-Hathras Light Railway Debenture Loan	1,800	...	...	1,800	...	...	1,800
4 ,, Cawnpur and Achneyra Railway Debenture Loan	900	...	...	900	...	...	900
4 ,, Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway	5,500	...	...	5,500	...	...	5,500
4 ,, Stock Notes issued in 1882-83 and accounted for as follows :—							
In Madras	788	...	...	788	...	...	788
,, Bombay	2,475	...	...	2,475	...	...	2,475
,, Bengal	1,612	...	...	1,612	...	...	1,612
,, United Provinces of Agra and Oudh	538	...	...	538	...	...	538
,, Punjab	587	...	...	587	...	...	587
TOTAL DEBT in INDIA not bearing Interest . Rs.	74,900	...	...	74,900	60,700	...	14,200
TOTAL DEBT in INDIA . Rs.	1,55,45,97,700	7,33,51,723	7,01,06,050	1,70,30,55,473	12,60,700	7,31,91,700	1,62,86,03,073
TOTAL DEBT IN INDIA CONVERTED INTO £ AT Rs. 15=£1 . £	103,639,847	5,223,448	4,673,737	113,537,032	84,047	4,879,447	108,573,538
Do. BEARING INTEREST . . £	103,634,853	5,223,448	4,673,737	113,532,038	80,000	4,879,447	108,572,591
Do. NOT BEARING INTEREST . £	4,994	...	...	4,994	4,047	...	947
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per cent. Stock . . . . . £	91,137,350	...	...	91,137,350	(a) 304,264 (b) 104,695	...	90,728,391
India 3 ,, ,,	65,918,642	...	...	65,918,642	(a) 91,024 (b) 27,123	...	65,800,496
India 2½ ,, ,,	11,689,987	...	...	11,689,987	...	...	11,689,987
India Bonds	1,500,000	...	...	1,500,000	500,000	...	1,000,000
East Indian Railway Debenture Stock 4½ per cent.	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock 4	348,666	...	...	348,666	...	...	348,666
South Indian Railway Debenture Stock 4½ ,,	425,000	...	...	425,000	...	...	425,000
Great Indian Peninsula Railway Debenture Stock 4 per cent.	2,701,450	...	...	2,701,450	...	...	2,701,450
TOTAL DEBT in ENGLAND bearing Interest .	175,156,745	...	...	175,156,745	1,027,105	...	174,129,640
NOT BEARING INTEREST.							
India 5 per cent. Stock	9,305	...	...	9,305	...	...	9,305
India 4 per cent. Stock	5,779	...	...	5,779	...	...	5,779
TOTAL DEBT in ENGLAND not bearing Interest £	15,084	...	...	15,084	...	...	15,084
TOTAL DEBT in ENGLAND . £	175,171,829	...	...	175,171,829	1,027,105	...	174,144,724
TOTAL DEBT . £	278,811,676	5,223,448	(e) 4,673,737	288,708,861	(c) 1,111,152	(e) 4,879,447	282,718,262

	1st April 1916.			31st March 1917.		
Debt bearing Interest :						
In India			103,634,853			108,572,591
In England			175,156,745			174,129,640
Debt not bearing Interest :						
In India		4,994			947	
In England		15,084			15,084	
		20,078	278,791,598		16,031	282,702,231
		278,811,676			282,718,262	

Classification of the Debt.							
Permanent Debt, exclusive of that for Railways, Irrigation and other Capital Works	736,562	2,769,166	4,673,737	8,179,465	1,111,152	4,879,447	2,188,866
For Railways (including advances made to Railway Companies)	234,360,133	1,380,513	...	235,740,646	...	...	(d) 235,740,646
For Irrigation Works	42,456,326	829,472	...	43,285,798	...	...	43,285,798
For Initial Expenditure on New Capital at Delhi	1,258,655	244,297	...	1,502,952	...	...	1,502,952
TOTAL £	278,811,676	5,223,448	4,673,737	288,708,861	(c) 1,111,152	4,879,447	282,718,262

Sinking Funds created pursuant to Section 51 of Act 42 and 43 Vict. C. 206, and Section 2 (a) of Act 44 and 45 Vict. C. 53, and the application thereof.

India Debt issued in redemption of	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	Total.
India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, R1,06,750 at 1s. 4d. the rupee	7,117	...	...	...	...	7,117
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED	7,573,467	80,765	541,055	67,713	4,911,621	13,174,621
India Debt purchased and cancelled to 31st March 1916:						
India 4, 3½, 3 and 2½ per cent. Stocks	2,461,419	12,727	162,560	8,234	1,377,918	4,022,858
(a) India Debt purchased and cancelled during the year ended 31st March 1917:						
India 3½ and 3 per cent. Stocks purchased with £49,732, being a portion of the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the Interest on the Stock originally created for the redemption thereof	27,803	167	2,331	216	44,081	India 3½ p. c. stock £304,264.
India 3½ and 3 per cent. Stocks purchased with £112,852, being portion of the Interest on the amounts outstanding to the credit of the Funds	103,801	538	6,884	351	59,141	India 3 p. c. stock £91,024.
India 3½ and 3 per cent. Stocks purchased with £105,914, being the proceeds of the sale of £105,851 exchequer 5 per cent. Bonds 1920	88,407	480	6,325	303	54,460	
INDIA DEBT PURCHASED AND CANCELLED £	2,681,430	13,912	178,100	9,104	1,535,600	4,418,146
Balance of India Debt issued as above outstanding on 31st March 1917:	4,892,037	66,853	362,955	58,609	3,376,021	8,756,475
India 3½ per cent. Stock (*) £ 9,357,181						
India 3 per cent. Stock (†) £ —457,558						
India 3½ per cent. (formerly 4 per cent.) Rupee Debt £ 7,117						
India 2½ per cent. stock (‡) £ —150,265						
Investments during the year ended 31st March 1917 in lieu of purchasing and cancelling India Debt—						
War Loan 4½ per cent. "B" Stock 1925-45:						
War Loan 4½ per cent. "B" stock 1925-45, held at 31st March 1916	61,167	332	4,376	210	37,772	103,857
Purchased with £14, being portion of the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	13	...	1	...	...	37
Purchased with £22, being portion of the interest on the amounts standing to the credit of the Funds	14	...	1	...	8	
WAR LOAN 4½ PER CENT. "B" STOCK 1925—45 HELD AT 31ST MARCH 1917	61,194	332	4,378	210	37,780	103,894
Exchequer 5 per cent. Bonds 1920—						
Exchequer 5 per cent. Bonds 1920, held at 31st March 1916	22,235	115	1,472	144	26,772	50,738
Purchased with £21,080, being portion of the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	19,342	116	1,622	...	...	55,113
Purchased with £34,033, being portion of the interest on the amount standing to the credit of the Funds	20,820	107	1,371	70	11,665	
	62,397	338	4,465	214	38,437	105,851
EXCHEQUER 5 PER CENT. BONDS 1920, SOLD DURING THE YEAR ENDED 31ST MARCH 1917 (SEE PURCHASES OF INDIA STOCK ABOVE)	62,397	338	4,465	214	38,437	105,851
TOTAL INVESTMENTS IN LIEU OF PURCHASING AND CANCELLING INDIA DEBT HELD AT 31ST MARCH 1917	61,194	332	4,378	210	37,780	103,894

(b) Stock purchased and cancelled in respect of the "Discount Sinking Funds" by the application of the undermentioned sums towards the redemption of Debt incurred in excess of money raised thereby, *viz.*:

	Money.	India 3½ per cent. stock.	India 3 per cent. stock.
	£	£	£
	53,311	55,990	24,042
Proceeds of sale of £36,549,5 per cent. Exchequer Bonds (of which £21,787 were purchased at par during the year)	36,571	48,705	3,080
	89,882	104,695	27,122

NOTE—In addition to the above mentioned India Stock purchased and cancelled, a sum of £14-7-10 was invested on account of the "Discount Sinking Funds" in £14-17-3 War Loan 4½ per cent. "B" Stock 1925-45.

	India.	England.	Total.
	£	£	£
(c) This amount is shown in the General Account, page 27, as follows:—			
Under Permanent Debt Discharged	84,047	500,000	584,047
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £323,647 under "Railway Revenue Account" (*see* also Sinking Fund Account above)	...	221,196	221,196
On account of Eastern Bengal Railway Sinking Fund do. do.	...	16,410	16,410
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	...	157,682	157,682
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which is charged to State Railways—Interest on Debt	...	7,454	7,454
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which is charged to Interest on Debt	...	124,363	124,363
	84,047	1,027,105	1,111,152
(d) This amount is made up as follows:—			
(i) Aggregate of columns 4 and 19 in Account No. 73, Summary of Capital Expenditure			265,649,360
(ii) *Deduct—Capital Outlay on State Railways from funds raised by companies and contributed by Native States included in above, Accounts No. 74A and No. 79A.*			*26,669,096*
(iii) *Deduct—Portion of Specific Debt incurred in connection with purchase of Railways redeemed by operation of Sinking Funds*			*4,418,146*
(iv) *Add*—Net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras Railways, less amount (£82,747) redeemed by the operation of the Discount Sinking Fund			583,085
TOTAL			235,145,203
(v) Advances made to Companies by the Government of India (Acct. No. 79)			457,805
(vi) Advances made to the Tanjore and Kistna District Boards for the Mayaveram-Mutupet and Bezwada-Masulipatam Railways (Acct. No. 91)			137,638
GRAND TOTAL			235,740,646

NOTE—The amounts of advances to the Bengal-Nagpur Railway Company do not appear as separate items in this calculation as they are now included in the figure shown against item (i) being treated as State outlay.

(e) Difference is due to transactions in connection with the conversion of 3 per cent. loan of 1896-97 into 3½ per cent. and also those in connection with the conversion of 3 per cent. and 3½ per cent. loans into 4 per cent. Conversion Loan of 1916-17.

(f) Differences with the figures shewn in the Statement of Public Debt for the half-year ended 31st March 1917 are due to subsequent adjustments made in the India accounts for March 1917 Supplementary.

(g) Represents actual loan receipts and not the nominal value of loans raised.

(*) India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.
(†) India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.
(‡) India 2½ per cent. Stock having been purchased and cancelled instead of India 3½ or 3 per cent. Stock.

No. 82A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1917.

		Balance, 1st April 1916.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1917.
INDIA.						
5½ per cent. War Bonds 1920		...	(b)2,64,87,195	2,64,87,195	...	2,64,87,195(a)
5½ „ „ „ 1922		...	(b)2,26,80,060	2,26,80,060	...	2,26,80,060(a)
Temporary Loans from the Gold Standard Reserve	₹	6,00,00,000	...	6,00,00,000	6,00,00,000	...
Do. do. from Gwalior Durbar		50,00,000	...	50,00,000	...	50,00,000
TOTAL, INDIA		6,50,00,000	4,91,67,255	11,41,67,255	6,00,00,000	5,41,67,255
Total India converted into £ at ₹ 15=£1	**£**	4,333,333	3,277,817	7,611,150	4,000,000	3,611,150
ENGLAND.						
Temporary Loans on Security of India Bills	£	7,000,000	...	7,000,000	7,000,000	...
Temporary Loans from Gold Standard Reserve		...	2,000,000	2,000,000	2,000,000	...
GRAND TOTAL	£	11,333,333	5,277,817	16,611,150	13,000,000	3,611,150

(a) *Vide* footnote (*f*) on page 315.
(b) Represents actual loan receipts and not the nominal value of loans raised.

No. 82B.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1917.

		Balance, 1st April 1916.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1917.
INDIA, GENERAL.		Rs.	Rs.	Rs.	Rs.	Rs.
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)		48,000	....	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p. c.)		6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)		1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)		80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)		41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.)		66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)		10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)		40,000	...	40,000	...	40,000
TOTAL	₹	11,09,148	...	11,09,148	...	11,09,148
MADRAS.						
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)		1,260	...	1,260	1,260	...
BOMBAY.						
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)		9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES OF AGRA AND OUDH.						
Endowments by the late King of Oudh, 1st Loan (6 p. c.)		28,92,381	...	28,92,381	2,036	28,90,345
Endowments by the late King of Oudh, 3rd (5 p. c.)		99,86,392	...	99,86,392	...	99,86,392
Endowments by the late King of Oudh, 6th Loan (4 p. c.)		14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 per cent.)		3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)		2,00,000	...	2,00,000	...	2,00,000
TOTAL	₹	1,47,92,576	...	1,47,92,576	2,036	1,47,90,540
PUNJAB.						
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)		10,000	...	10,000	...	10,000
GRAND TOTAL		1,68,24,532	...	1,68,24,532	3,296	1,68,21,236
Grand Total converted into £ at ₹ 15=£1	**£**	**1,121,635**	...	**1,121,635**	**220**	**1,121,415**

No. 83.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1917.

		Balance, 1st April 1916.	Issues in 1916-17.	TOTAL.	Payments in 1916-1917.	Balance, 31st March 1917.
INDIA, GENERAL.		Rs.	Rs.	Rs.	Rs.	Rs.
Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits		2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)		3,73,800	...	3,73,800	..	3,73,800
Non-transferable Treasury Notes at 4 per cent.		71,619	...	71,619	...	71,619
TOTAL	₹	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at ₹15=£1	**£**	**29,861**	...	**29,861**	...	**29,861**

No. 84.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1917.

	Balance, 1st April 1916.	Receipts in 1916-17.	TOTAL.	Repayments in 1916-17.	Balance, 31st March 1917.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal Uncovenanted Service Family Pension Fund	(a)1,40,33,483	9,38,109	1,49,71,592	11,63,698	1,38,07,894
Bengal and Madras Service Family Pension Fund	5,02,899	83,418	5,86,317	19,648	5,66,669
TOTAL	1,45,36,382	10,21,527	1,55,57,909	11,83,346	1,43,74 563
DEPARTMENTAL.					
Indian Military Widows' and Orphans' Fund	3,465	27,399	30,864	193	30,671
TOTAL	1,45,39,847	10,48,926	1,55,88,773	11,83,539	1,44,05,234
MADRAS.					
Military Assistant Surgeons' Fund	(a)3,51,938	16,969	3.68,907	18,847	3,50,060
BOMBAY.					
Uncovenanted Service Family Pension Fund	(a)32,01,404	2,50,750	34,52,154	1,93,575	32,58,579
TOTAL INDIA AND ENGLAND Rs.	1,80,93,189	13,16,645	1,94,09,834	13,95,961	1,80,13,873
Deduct—Transactions in England	*132*	*398*	*530*	...	*530*
TOTAL, INDIA ₹	1,80,93,057	13,16,247	1,94,09,304	13,95,961	1,80,13,343
Total India converted into £ at ₹15= £1 £	1,206,204	87,749	1,293,953	93,064	1,200,889
ENGLAND:					
Receipts on account of Indian Military Widows' and Orphans' Fund £	9	27	36	...	36
GRAND TOTAL IN £	1,206,213	87,776	1,293,989	93,064	1,200,925

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1917.

	Balance, 1st April 1916.	Receipts in 1916-1917.	Transfers.	TOTAL.	Repayments in 1916-1917.	Transfers.	Balance, 31st March 1917.
POST OFFICE SAVINGS BANKS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	(a) 15,32,13,984	9,38,22,077	...	24,70,36,061	8,10,77,161	...	16,59,58,900
STATE RAILWAY PROVIDENT INSTITUTIONS. CIVIL.							
India, General	1,16,046	21,912	...	1,37,958	3,304	...	1,34,654
DEPARTMENTAL.							
India, General	3,43,08,388	53,35,237	...	3,96,43,625	28,50,776	...	3,67,92,849
Bombay	16,259	1,691	...	17,950	1,964	...	15,986
Assam	33,957	4,878	...	38,835	1,735	...	37,100
TOTAL	3,43,58,604	53 41,806	...	3,97,00,410	28,54.475	...	3,68,45,935
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	3,44,74,650	53,63,718	...	3,98,38,368	28,57,779	...	3,69,80,589
CIVIL ENGINEERS' PROVIDENT FUND. CIVIL.							
India, General	11,208	1,214	...	12,422	...	...	12,422
North-West Frontier Province	...	...	...	...	...	...	...
Madras	1,67,147	21,494	...	1,88,641	1,000	...	1,87,641
Bombay	65,696	8,572	...	74,268	13,768	...	60,500
Bengal	(a) 1,62,697	17,805	...	1,80,502	...	...	1,80,502
United Provinces of Agra & Oudh	80,926	3,003	...	83,929	32,342	32,514	19,073
Punjab	(a) 1,50,159	20,098	...	1,70,257	...	...	1,70,257
Burma	70,887	9,558	...	80,445	...	4,695	75,750
Bihar and Orissa	(a) 1,90,725	46,247	...	2,36,972	12,010	...	2,24,962
Central Provinces and Berar	(a)67,790	8,230	...	76,020	...	3,295	72,725
Assam	4,510	857	...	5,367	1,488	3,879	...
TOTAL	9,71,745	1,37,078	...	11,08,823	60,608	44,383	10,03,832
DEPARTMENTAL.							
India, General	(a)4,53,954	1,62,602	...	6,16,556	1,94,856	...	4,21,700
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	14,25,699	2,99,680	...	17,25,379	2,55,464	44,383	14,25,532
Carried over	18,91,14,333	9,94,85,475	...	28,85,99,808	8,41,90,404	44,383	20,43,65,021

(a) Differs from last year's closing balance for correction since made.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1917—*contd.*

	Balance, 1st April 1916.	Receipts in 1916-1917.	Transfers.	TOTAL.	Repayments in 1916-1917.	Transfers.	Balance, 31st March 1917.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	18,91,14,333	9,94,85,475	...	28,85,99,808	8,41,90,404	44,383	20,43,65,021
FOREST OFFICERS' PROVIDENT FUND.							
India, General	4,89,215	60,597	...	5,49,812	5,558	...	5,44,254
Madras	(a)74,580	5,542	...	80,122	28,532	3,488	48,102
Bombay	2,097	366	...	2,463	...	...	2,463
TOTAL	5,65,892	66,505	...	6,32,397	34,090	3,488	5,94,819
POLICE OFFICERS' PROVIDENT FUND.							
India, General	30,278	3,766	...	34,044	...	2,206	31,838
Madras	86,604	14,035	...	1,00,639	1	17,249	83,389
Bombay	19,185	2,508	...	21,693	...	...	21,693
Bengal	43,000	4,261	...	47,261	...	12,011	35,250
United Provinces of Agra and Oudh	27,423	4,689	...	32,112	9,538	7,720	14,854
Punjab	25,339	4,654	...	29,993	2,496	...	27,497
Burma	(a)1,11,394	13,195	...	1,24,589	3,478	2,978	1,18,133
Bihar and Orissa	(a)1,13,158	12,473	...	1,25,631	1,200	15,196	1,09,235
Central Provinces and Berar	1,26,311	15,310	...	1,41,621	7,465	...	1,34,156
TOTAL	5,82,692	74,891	...	6,57,583	24,178	57,360	5,76,045
GENERAL PROVIDENT FUND. CIVIL.							
India, General	(a)50,03,311	13,49,534	4,476	63,57,321	5,32,726	...	58,24,595
North-West Frontier Province	...	...	...	...	...	...	...
Madras	(a)44,84,853	13,08,727	20,737	58,14,317	5,20,108	...	52,94,209
Bombay	(a)51,33,539	13,37,717	...	64,71,256	6,87,091	...	57,84,165
Bengal	41,07,625	11,90,139	12,011	53,09,775	5,03,565	...	48,06,210
United Provinces of Agra and Oudh	43,61,780	9,59,315	43,734	53,64,829	5,56,267	...	48,08,562
Punjab	37,28,716	8,45,930	...	45,74,646	3,78,488	...	41,96,158
Burma	26,60,034	6,52,813	7,673	33,20,520	3,43,308	...	29,77,212
Bihar and Orissa	22,54,643	6,26,275	15,196	28,96,114	2,85,587	...	26,10,527
Central Provinces and Berar	(a)20,90,242	5,16,091	3,295	26,09,628	2,95,188	...	23,14,440
Assam	(a)8,31,981	2,43,716	3,879	10,79,576	73,835	...	10,05,741
TOTAL CIVIL	3,46,56,724	90,30,257	1,11,001	4,37,97,982	41,76,163	...	3,96,21,819
DEPARTMENTAL.							
India, General	54,76,203	17,00,539	...	71,76,742	7,62,965	...	64,13,777
TOTAL G. P. FUND	4,01,32,927	1,07,30,796	1,11,001	5,09,74,724	49,39,128	...	4,60,35,596
OTHER MISCELLANEOUS PROVIDENT (CIVIL) FUNDS (b).							
India, General	73,832	10,620	...	84,452	13,405	...	71,047
Madras	31,724	18,826	...	50,550	12,999	...	37,551
Bombay	40,634	12,649	...	53,283	2,057	...	51,226
Bengal	1,04,756	20,231	...	1,24,987	14,420	...	1,10,567
United Provinces of Agra and Oudh	22,509	8,825	...	31,334	1,068	...	30,266
Punjab	46,486	9,246	...	55,732	8,250	...	47,482
Burma	(a)6,417	8,873	...	15,290	102	...	15,188
Bihar and Orissa	16,131	16,736	...	32,867	...	...	32,867
Central Provinces and Berar	(a)2,421	530	...	2,951	...	...	2,951
TOTAL CIVIL	3,44,910	1,06,536	...	4,51,446	52,301	...	3,99,145
DEPARTMENTAL.							
India, General	(a)4,372	3,635	...	8,007	...	...	8,007
TOTAL OTHER M. P. FUND	3,49,282	1,10,171	...	4,59,453	52,301	...	4,07,152
CEMETERY ENDOWMENT FUND.							
India, General	26,249	961	...	27,210	...	...	27,210
North-West Frontier Province	5,778	105	...	5,883	...	...	5,883
Madras	23,115	4,021	...	27,136	...	...	27,136
Bombay	73,764	1,437	...	75,201	...	...	75,201
Bengal	37,770	1,072	...	38,842	...	...	38,842
United Provinces of Agra and Oudh	94,237	4,590	...	98,827	...	...	98,827
Punjab	49,445	2,510	...	51,955	...	...	51,955
Burma	21,965	570	...	22,535	...	...	22,535
Bihar and Orissa	17,174	650	...	17,824	...	...	17,824
Central Provinces and Berar	14,513	595	...	15,108	...	...	15,108
Assam	5,790	100	...	5,890	...	...	5,890
TOTAL	3,69,800	16,611	...	3,86,411	...	...	3,86,411
Carried over	23,11,14,926	11,04,84,449	1,11,001	34,17,10,376	8,92,40,101	1,05,231	25,23,65,044

(a) Differs from last year's closing balance for corrections since made.
(b) Includes Forest Revenue Officers' Provident Fund and Sub-Inspectors of Schools' Provident Fund in Bengal.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1917—*concld.*

	Balance, 1st April 1916.	Receipts in 1916-1917.	Transfers.	TOTAL.	Repayment in 1916-1917.	Transfers.	Balance, 31st March 1917.
BANKS ACCOUNTS—*contd.*							
Brought forward .	Rs. 23,11,14,926	Rs. 11,04,84,449	Rs. 1,11,001	Rs. 34,17,10,376	Rs. 8,92,40,101	Rs. 1,05,231	Rs. 25,23,65,044
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India, General	92,658	11,453	...	1,04,111	...	...	1,04,111
OPIUM DEPARTMENT PROVIDENT FUND.							
United Provinces of Agra and Oudh .	(*a*)7,281	1,001	...	8,282	...	3,500	4,782
NORTHERN INDIA SALT REVENUE DEPARTMENT PROVIDENT FUND.							
India, General	3,722	667	...	4,389	500	2,270	1,619
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India, General	82,110	10,692	...	92,802	...	...	92,802
TOTAL BANKS ACCOUNTS .	23,13,00,697	11,05,08,262	1,11,001	34,19,19,960	8,92,40,601	1,11,001	25,25,68,358
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	45,260	68,329	...	1,13,589	68,671	...	44,918
HINDU FAMILY ANNUITY FUND.							
India, General	22,255	75,109	...	97,364	73,293	...	24,071
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH.							
Bombay	(*a*) 26,694	17,073	...	43,767	15,477	...	28,290
LOCAL FUND PENSION FUND.							
Bombay	54,334	41,866	...	96,200	60,680	...	35,520
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	4,393	27,131	...	31,524	27,718	...	3,806
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	(*a*)1,23,18,326	19,15,123	...	1,42,33,449	9,03,008	...	1,33,30,441
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	3,23,662	40,544	...	3,64,206	98,509	...	2,65,697
TOTAL SPECIAL ACCOUNTS .	1,27,94,924	21,85,175	...	1,49,80,099	12,47,356	...	1,37,32,743
GRAND TOTAL .	24,40,95,621	11,26,93,437	1,11,001	35,69,00,059	9,04,87,957	1,11,001	26,63,01,101
Grand Total converted into £ at R15 = £1 . . . £	16,273,041	7,512,896	7,400	23,793,337	6,032,531	7,400	17,753,406

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1917.

DISTRICT FUNDS.	Balance, 1st April 1916.	Receipts in 1916-17.	TOTAL.	Repayments in 1916-17.	Balance, 31st March 1917.
	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	84,898	2,67,624	3,52,522	2,38,949	1,13,573
North-West Frontier Province	3,15,726	5,82,898	8,98,624	5,54,513	3,44,111
Madras	78,32,488	2,26,43,580	3,04,76,068	2,23,78,018	80,98,050
Bombay	23,44,010	87,46,736	1,10,90,746	82,09,843	28,80,903
Bengal	33,62,400	1,00,79,506	1,34,41,906	1,04,74,993	29,66,913
United Provinces of Agra and Oudh	76,89,326	1,13,18,620	1,90,07,946	1,11,89,487	78,18,459
Punjab	(*a*)33,44,418	80,39,458	1,13,83,876	82,04,973	31,78,903
Burma	(*a*)30,69,815	55,22,375	85,92,190	56,61,559	29,30,631
Bihar and Orissa	19,73,834	81,15,804	1,00,89,638	80,13,900	20,75,738
Central Provinces and Berar	15,92,244	37,80,461	53,72,705	37,93,078	15,79,627
Assam	(*a*)5,03,375	21,51,823	26,55,198	21,11,827	5,43,371
TOTAL DISTRICT FUNDS R	3,21,12,534	8,12,48,885	11,33,61,419	8,08,31,140	3,25,30,279
Carried over .	3,21,12,534	8,12,48,885	11,33,61,419	8,08,31,140	3,25,30,279

(*a*) Differs from last year's closing balance for corrections since made.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, BALANCES of DEPOSITS of LOCAL FUNDS, for the Year ended 31st March 1917—*contd.*

	Balance, 1st April 1916.	Receipts in 1916-1917.	TOTAL.	Re-payments in 1916-1917.	Balance, 31st March 1917.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,21,12,534	8,12,48.885	11,33,61,419	8,08,31,140	3,25,30,279
OTHER FUNDS.					
India, General	2,98,697	10,19,312	13,18,009	9,97,089	3,20,920
North-West Frontier Province	(a)3,40,470	6,93,635	10,34,105	6,61,007	3,73,098
Madras	(a)14,96,525	37,77,865	52,74,390	38,54,142	14,20,248
Bombay	7,90,178	31,02,514	38,92,692	28,93,962	9,98,730
Bengal	(a)5,38,827	11,60,541	16,99,368	11,20,364	5,79,004
United Provinces of Agra and Oudh	7,18,434	19,96,192	27,14,626	19,94,455	7,20,171
Punjab	(a)4,08,048	13,35,278	17,43,326	12,00,760	5,42,566
Burma	(a)5,75,262	16,60,045	23,36,307	16,72,211	6,64,096
Bihar and Orissa	9,10,273	19,73,964	28,84,237	11,19,497	17,64,740
Central Provinces and Berar	(a)9,45,698	15,72,885	25,18,583	15,71,431	9,47,152
Assam	(a)31,388	76,347	1,07,735	55,071	52,664
TOTAL OTHER FUNDS ₹	71,54,800	1,83,68,578	2,55,23,378	1,71,39,989	83,83,389
GRAND TOTAL .	3,92,67,334	9,96,17.463	13,88,84.797	9,79,71,129	4,09,13,668
Total converted into £ at ₹15=£1 £	**2,617,822**	**6,641,164**	**9,258,986**	**6,531,408**	**2,727,578**

(a) Differs from last year's closing balance for corrections since made.

No. 87.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1917.

	Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan) . .	36,94,551	2,46,966	39,41,517	...	39,41,517
CENTRAL PROVINCES AND BERAR.					
Deposits of Sinking Fund	(a)1,225	232	1,457	...	1,457
	36,95,776	2,47,198	39,42,974	...	39,42,974
Converted into £ at ₹15=£1 £	246,386	16,479	262,865	...	262,865

(a) Differs from last year's closing balance for correction since made.

No. 87A.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1917.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR.			DEDUCT—CHARGES, CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.	
Quantity oz.	Payment made in			Purchase price.	Outturn value.	Difference representing gross profit.	In England.		In India.	TOTAL.		
	England. £	India. £	TOTAL. £	₹	₹	₹	£	Equivalent in ₹	₹	₹	₹	£
(a) 120,249,153	16,093,978	1,810,949	17,904,927	24,00.53,470	30,95,06,896	6,94,53,426	...	...	62,45,979	62,45,979	6,33.07,447	4,213,830

(a) Includes silver of the value of £983,200 paid for in England in 1915-16 but received in India in 1916-17.

No. 88.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1917.

Balance, 1st April 1916.	Net profit, on rupee coinage.	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council bills the proceeds of which have been appropriated to the Gold Standard Reserve.	TOTAL.	Charges.	Balance, 31st March 1917.
£	£	£	£	£	£	£
26,763,744	4,213,830	921,206	(b) 39,732	31,938,512	167	31,938,345

(b) For details *vide* Account No. 45.

No. 88A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1917.

In 4½ per cent. National War loan B. Stock 1925-45 of the face value of £ . . .	3,574,094	
In 3 per cent. Local Loans Stock " " . . .	200,000	
In 3 per cent. Transvaal Government Guaranteed Stock 1923-53 " " . . .	1,092,023	
In 2½ per cent. Irish Land Guaranteed Stock " " . . .	438,720	
In 3 per cent. Exchequer Bonds, 1920 " " . . .	2,875,000	
In 6 per cent. Exchequer Bonds, 1920 " " . . .	4,134,500	
In 3½ per cent. Canada Government Bonds, 1914—1919 " " . . .	161,000	
In 3½ per cent. New South Wales Inscribed Stock, 1918 " " . . .	113,000	
British Treasury Bills " " . . .	13,732,000	
TOTAL FACE VALUE .	26,320,337	
Total estimated value of securities mentioned above on 31st March 1917 .		25,405,570
In sovereigns in India		103,000
Cash placed by the Secretary of State for India in Council at short notice		6,001,456
Balance due to the Reserve from the Treasury Balances in India		181,432
TOTAL .		31,691,458(c)

(c) Differs from the closing balance shown in Account No. 88 by £246,887, representing depreciation in the market value of the Securities as compared with the cost price.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1917.

	Balance, 1st April 1916.	Receipts in 1916-1917.	TOTAL.	Payments in 1916-1917.	Balance, 31st March 1917.
	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	(a)3,41,541	10,06,211	13,47,752	10,33,972	3,13,780
Civil Courts' Deposits	2,27,640	5,25,261	7,52,901	4,09,792	3,43,109
Criminal Courts' Deposits	(a)15,220	37,477	52,697	35,557	17,140
Pesronal Deposits	(a)15,03,403	76,77,048	91,80,451	61,80,863	29,99,588
Municipal Funds	(a)1,22,644	9,17,056	10,39,700	8,49,402	1,90,298
Renewal and Enfacement Fees on Government Promissory Notes	8	284	292	296	—4
Grant made by the British Cotton-growing Association	1,435	...	1,435	...	1,435
Trust Interest Fund	41,259	72,50,057	72,91,316	72,65,988	25,328
Deposits of deceased officers and men of the Native Army	2,923	1,441	4,364	961	3,403
Deposits for Government Loans (temporary)	...	1,06,16,043	1,06,16,043	1,06,16,043	...
Public Works Deposits	(a)3,32,469	5,29,257	8,61,726	4,55,443	4,06,283
Unclaimed General Provident Fund Deposits	62	1,069	1,131	...	1,131
Royalty on suspended patents belonging to enemy subjects	(a)275	1,133	1,408	...	1,408
Deposits pertaining to Hostile firms	22,065	1,13,027	1,35,092	2,807	1,32,285
Other Deposits.					
Military Deposits — 1st Peshawar Division	6,644	34,204	40,848	34,910	5,938
2nd Rawalpindi "	(a)17,787	1,57,517	1,75,304	68,901	1,06,403
3rd Lahore "	54,036	1,87,914	2,41,950	1,06,928	1,35,022
4th Quetta "	(a)68,454	2,51,780	3,20,234	2,46,279	73,955
5th Mhow "	(a)27,105	1,17,643	1,44,748	96,241	48,507
6th Poona "	(a)10,65,085	21,66,263	32,31,348	26,57,837	5,73,511
7th Meerut "	(a)22,874	1,10,262	1,33,136	89,551	43,585
8th Lucknow "	73,075	88,457	1,61,532	84,365	77,167
9th Secunderabad "	(a)70,535	1,03,310	1,73,845	1,27,230	46,615
Burma "	12,287	54,948	67,235	41,198	26,037
Supply Circle	33,081	88,270	1,21,351	60,805	60,546
Central War Accounts	5,286	37,227	42,513	4,21,380	—3,78,867
Trust Interest Account (Military) — 1st Peshawar Division	41	990	1,031	1,031	...
2nd Rawalpindi "	(a)30	1,373	1,403	1,373	30
3rd Lahore "	563	1,605	2,168	1,623	545
4th Quetta "	(a)463	1,936	2,399	2,006	393
5th Mhow "	(a)713	1,532	2,245	1,914	331
6th Poona "	(a)464	1,303	1,767	1,395	372
7th Meerut "	(a)409	876	1,285	647	638
8th Lucknow "	213	920	1,133	890	243
9th Secunderabad "	159	1,781	1,940	1,645	295
Burma "	...	258	258	239	19
Supply Circle	73	1,311	1,384	1,112	272
Military Works Deposits	8,10,857	18,71,209	26,82,066	16,67,929	10,14,137
Marine Deposits	(a)24,97,549	31,53,161	56,50,710	53,32,902	3,17,808
Deposits (Railway Capital Accounts)	17,90,665	51,06,276	68,96,941	47,36,167	21,60,774
Deposits (Railway Revenue Accounts)	(a)1,33,32,729	7,85,61,448	9,18,94,177	7,63,26,493	1,55,67,684
State Railway Fine Fund (Railway Revenue Accounts)	53,410	1,89,598	2,43,008	1,92,685	50,323
Postal and Telegraph Fine Fund	(a)3,878	538	4,416	768	3,648
Posts and Telegraphs Furniture Fund	(a)145	1,783	1,928	751	1,177
Trust Interest Account (Posts and Telegraphs)	425	10,440	10,865	9,750	1,115
Void Money Orders (Posts and Telegraphs)	(a) 3,29,491	26,56,905	29,86,396	25,70,738	4,15,658
Short payments on account of Money Orders (Posts and Telegraphs)	5,863	97,353	1,03,216	80,986	22,230
Foreign Money Orders (Posts and Telegraphs)	(a)—20,73,409	4,03,98,915	3,83,25,506	4,30,97,425	—47,71,919
British Postal Orders (Posts and Telegraphs)	1,60,09,822	26,65,366	1,86,75,188	18,93,907	1,67,81,281
British Postal Orders Remittance (Posts and Telegraphs)	—1,60,09,822	...	—1,60,09,822	7,71,459	—1,67,81,281
Dead Accounts, Savings Bank (Posts and Telegraphs)	8,99,255	40,284	9,39,539	4,809	9,34,730
Customs Duty on Foreign Parcel (Posts and Telegraphs)	(a)10,304	28,058	38,362	25,943	12,419
Aligarh Workshop Cheques (Posts and Telegraphs)	(a)17,393	1,20,243	1,37,636	1,24,686	12,950
Postal and Telegraph deposits	(a)3,67,682	10,56,183	14,23,865	7,39,154	6,84,711
Penny Postage Stamps (Posts and Telegraphs)	(a)—18,542	11,428	—7,114	15,000	—22,114
International Reply Coupons Issued (Posts and Telegraphs)	4,923	163	5,086	508	4,578
Ditto ditto Exchanged (Posts and Telegraphs)	—1,887	855	—1,032	359	—1,391
Unclaimed General Provident Fund Deposits (Posts and Telegraphs)	65	414	479	...	479
Recoveries of loans from Co-operative Credit Societies (Posts and Telegraphs)	(a)1,821	1,95,813	1,97,634	1,93,246	4,388
TOTAL . Rs.	2,21,02,938	16,82,53,477	19,03,56,415	16,86,86,289	2,16,70,126
Carried forward . Rs.	2,21,02,938	16,82,53,477	19,03,56,415	16,86,86,289	2,16,70,126

(a) Differs from last year's closing balance for corrections since made.

No. 89.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1917—*contd.*

	Balance, 1st April 1916.	Receipts in 19161917.	Total.	Payments in 1916-1917.	Balance, 31st March 1917.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	2,21,02,938	16,82,53,477	19,03,56,415	16,86,86,289	2,16,70,126
North-West Frontier Province.					
Civil Deposits.					
Revenue Deposits	(a)3,43,635	13,53,662	16,97,297	11,00,302	5,96,995
Personal Deposits	(a)4,80,424	43,54,416	48,34,840	43,05,407	5,29,433
Municipal Funds	(a)12,16,450	14,75,300	26,91,750	13,93,714	12,98,036
Trust Interest Fund	1,935	20,423	22,358	22,276	82
Public Works Deposits	44,729	55,104	99,833	68,496	31,337
Renewal and Enfacement fees on Government Promissory Notes	5	12	17	10	7
Total . R	20,87,178	72,58,917	93,46,095	68,90,205	24,55,890
Madras.					
Civil Deposits.					
Revenue Deposits	37,35,371	52,52,235	89,87,606	47,73,392	42,14,214
Civil Courts' Deposits	(a)62,34,196	1,28,70,653	1,91,04,849	1,22,78,766	68,26,083
Criminal Courts' Deposits	2,39,657	3,09,687	5,49,344	2,89,742	2,59,602
Personal Deposits	(a)9,56,930	1,70,07,196	1,79,64,126	1,70,33,047	9,31,079
Municipal Funds	29,87,796	46,32,291	76,20,087	50,96,585	25,23,502
Trust Interest Fund	60,789	24,44,092	25,04,881	24,73,260	31,621
Deposits for work done for public bodies or individuals	1,98,588	5,98,221	7,96,809	5,92,378	2,03,931
Deposits of the Tea Cess Fund	3,643	32,404	36,047	32,147	3,900
Public Works Deposits	(a)6,17,717	15,81,323	21,99,040	17,43,778	4,55,262
Deposits for Government Loans (temporary)	...	5,32,335	5,32,335	5,32,335	...
Renewal and Enfacement fees on Government Promissory Notes	(a)45	336	381	372	9
Unclaimed General Provident Fund Deposits	3,662	936	4,598	1,706	2,892
Deposits pertaining to Hostile firms	88,865	6,621	95,486	95,486	...
Total . R	1,51,27,259	4,52,68,330	6,03,95,589	4,49,43,494	1,54,52,095
Bombay.					
Civil Deposits.					
Revenue Deposits	12,92,995	26,76,616	39,69,611	27,61,582	12,08,029
Civil Courts' Deposits	17,11,368	61,71,766	78,83,134	60,95,836	17,87,298
Criminal Courts' Deposits	(a)82,433	2,57,653	3,40,086	1,91,139	1,48,947
Personal Deposits	(a)36,99,044	3,57,92,501	3,94,91,545	3,60,96,457	33,95,088
Municipal Funds	12,02,433	44,74,214	56,76,647	43,18,171	13,58,476
Marine Deposits	32,909	1,59,158	1,92,067	1,41,651	50,416
Forest Deposits	2,37,360	3,87,542	6,24,902	2,43,390	3,81,512
Trust Interest Fund	14,115	22,41,738	22,55,853	21,80,887	74,966
Deposits of deceased officers and men of the Native Army	29	...	29	29	...
Deposits for work done for public bodies or individuals	1,41,291	5,70,391	7,11,682	5,52,406	1,59,276
Deposits of the Tea Cess Fund	1,375	5,533	6,908	6,100	808
Public Works Deposits	(a)17,52,667	20,32,805	37,85,472	24,78,861	13,06,611
Deposits pertaining to Hostile firms	80,33,749	17,38,210	97,71,959	5,000	97,66,959
Renewal and Enfacement fees on Government Promissory Notes	217	1,950	2,167	1,977	190
Deposits for Government Loans (temporary)	(a)110	1,10,69,000	1,10,69,110	1,10,69,110	...
„ on account of Enemy Property	1,01,155	4,80,412	5,81,567	...	5,81,567
Total . R	1,83,03,250	6,80,59,489	8,63,62,739	6,61,42,596	2,02,20,143
Carried over . R	5,76,20,625	28,88,40,213	34,64,60,838	28,66,62,584	5,97,98,254

(a) Differs from last year's closing balance for corrections since made.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1917—*contd.*

	Balance, 1st April 1916.	Receipts in 1916-1917.	TOTAL.	Payments in 1916-1917.	Balance, 31st March 1917.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . ₹	5,76,20,625	28,88,40,213	34,64,60,838	28,66,62,584	5,97,98,254
BENGAL.					
Civil Deposits.					
Revenue Deposits	15,18,740	44,87,539	60,06,279	42,03,680	18,02,599
Civil Courts' Deposits	(a)60,77,567	1,32,62,437	1,93,40,004	1,27,79,139	65,60,865
Criminal Courts' Deposits	(a)3,79,958	4,32,487	8,12,445	3,87,545	4,24,900
Personal Deposits	(a)33,36,448	4,20,55,606	4,53,92,054	4,13,71,146	40,20,908
Municipal Funds	(a)10,35,235	33,95,246	44,30,481	34,10,420	10,20,061
Trust Interest Fund	(a)63,596	7,46,458	8,10,054	7,61,120	48,934
Deposits for work done for public bodies or individuals	(a)8,44,902	40,56,205	49,01,107	42,48,889	6,52,218
Deposits of the Tea Cess Fund	(a)30,795	3,48,274	3,79,069	3,53,952	25,117
Forest Deposits	986	4,727	5,713	4,726	987
Public Works Deposits	2,33,896	5,17,709	7,51,605	6,09,483	1,42,122
Deposits of Jute Cess Collections	2,86,357	10,05,513	12,91,870	10,25,761	2,66,109
Unclaimed General Provident Fund Deposits	16,708	8,004	24,712	2,231	22,481
Renewal and Enfacement Fees on Government Promissory Notes.	59	586	645	588	57
Deposits for Government Loans (temporary)	...	80	80	80	...
Deposits pertaining to Hostile firms	42,77,634	7,36,595	70,14,229	4,99,721	65,14,508
Deposits on account of enemy property	...	4,77,377	4,77,377	...	4,77,377
Other Deposits.					
Deposits (Railway Capital Account)	13,473	1,418	14,891	6,868	8,023
TOTAL . ₹	1,81,16,354	7,35,36,261	9,16,52,615	6,96,65,349	2,19,87,266
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	(a)13,45,196	45,40,610	58,85,806	44,59,415	14,26,391
Civil Courts' Deposits	50,75,647	1,13,98,696	1,64,74,343	1,10,07,164	54,67,179
Criminal Courts' Deposits	(a)96,834	2,58,973	3,55,807	2,63,927	91,880
Personal Deposits	(a)31,07,220	3,10,69,796	3,41,77,016	3,03,27,398	38,49,618
Municipal Funds	19,52,020	60,34,115	79,86,135	59,73,724	20,12,411
Trust Interest Fund	(a)6,348	4,02,986	4,09,334	4,05,037	4,297
Unclaimed General Provident Fund Deposits	558	34	592	..	592
Deposits for work done for public bodies or individuals	30,741	1,13,588	1,44,329	1,27,134	17,195
Forest Deposits	...	2,271	2,271	2,267	4
Public Works Deposits	(a)10,26,676	21,21,841	31,48,517	22,27,815	9,20,702
Deposits for Government Loans (temporary)	...	3,16,641	3,16,641	3,16,641	...
Renewal and Enfacement fees on Government Promissory Notes	50	633	683	867	—*184*
Deposits pertaining to Hostile firms	(a)15,172	157	15,329	3,413	11,916
Deposits on account of Enemy property	...	2,624	2,624	...	2,624
TOTAL . ₹	1,26,56,462	5,62,62,965	6,89,19,427	5,51,14,802	1,38,04,625
PUNJAB.					
Civil Deposits.					
Revenue Deposits	23,09,719	74,59,842	97,69,561	72,26,122	25,43,439
Personal Deposits	(a)18,50,244	1,35,83,680	1,54,33,924	1,32,48,985	21,84,939
Municipal Funds	34,33,250	69,06,711	1,03,39,961	67,86,998	35,52,963
Trust Interest Fund	11,866	1,74,442	1,86,308	1,68,204	18,104
Public Works Deposits	7,86,143	18,76,467	26,62,610	19,31,830	7,30,780
Deposits for Government Loans (temporary)	...	2,97,646	2,97,646	2,97,646	...
Renewal and Enfacement fees on Government Promissory Notes	(a)15	144	159	86	73
Deposits pertaining to Hostile firms	977	36,556	37,533	36,335	1,198
TOTAL . ₹	83,92,214	3,03,35,488	3,87,27,702	2,96,96,206	90,31,496
BURMA.					
Civil Deposits.					
Revenue Deposits	7,24,112	25,18,056	32,42,168	25,04,078	7,38,090
Civil Courts' Deposits	(a)3,30,227	15,98,068	19,28,295	14,52,110	4,76,185
Personal Deposits	(a)4,06,291	1,49,43,688	1,53,49,979	1,43,75,135	9,74,844
Municipal Funds	(a)15,99,050	47,30,438	63,29,488	46,46,057	16,83,431
Marine Deposits	3,804	4,566	8,370	7,246	1,124
Trust Interest Fund	2,416	42,650	45,066	44,529	537
Deposits for work done for public bodies or individuals	6,52,853	35,374	6,88,227	6,28,417	59,810
Public Works Deposits	(a)15,15,827	17,28,660	32,44,487	21,95,743	10,48,744
Renewal and Enfacement fees on Government Promissory Notes	(a)63	173	236	201	35
Deposits pertaining to Hostile firms	(a)13,57,558	14,25,169	27,82,727	1 45,867	26,36,860
TOTAL . ₹	65,92,201	2,70,26,842	3,36,19,043	2,59,99,383	76,19,660
Carried over . ₹	10,33,77,856	47,60,01,769	57,93,79,625	46,71,38,324	11,22,41,301

(a) Differs from last year's closing balance for corrections since made.

No. 89.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits for the Year ended 31st March 1917—*contd.*

	Balance, 1st April 1916.	Receipts in 1916-1917.	Total.	Payments in 1916-1917.	Balance, 31st March 1917.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	10,33,77,856	47,60,01,769	57,93,79,625	46,71,38,324	11,22,41,301
Bihar and Orissa.					
Civil Deposits.					
Revenue Deposits	9,36,892	18,98,877	28,35,769	18,22,925	10,12,844
Civil Courts' Deposits	(a)23,03,423	46,05,680	69,09,103	44,09,202	24,99,901
Criminal Courts' Deposits	2,74,367	2,29,046	5,03,413	2,08,528	2,94,885
Personal Deposits	(a)19,77,784	77,53,317	97,31,101	80,15,616	17,15,485
Municipal Funds	(a)8,60,402	20,70,619	29,31,021	22,15,864	7,15,157
Forest Deposits	196	29	225	225	...
Trust Interest Fund	(a)5,716	1,97,662	2,03,378	1,90,729	12,649
Deposits for work done for public bodies and individuals	1,85,039	2,01,811	3,86,850	2,60,648	1,26,202
Public Works Deposits	1,90,067	2,30,672	4,20,739	2,48,701	1,72,038
Renewal and Enfacement Fees on Government Promissory Notes	(a)22	268	290	271	19
Deposits for Government Loans (temporary)	...	6,195	6,195	6,195	...
Unclaimed General Provident Fund Deposits	327	32	359	29	330
Other Deposits.					
Deposits (Railway Capital Account)	*—5,680*	3,858	*—1,822*	...	*—1,822*
Total . R	67,28,555	1,71,98,066	2,39,26,621	1,73,78,933	65,47,688
Central Provinces and Berar.					
Civil Deposits.					
Revenue Deposits	5,59,900	15,45,091	21,04,991	15,12,224	5,92,767
Civil Courts' Deposits	(a)11,66,793	34,85,866	46,52,659	34,85,621	11,67,038
Criminal Courts' Deposits	(a)82,489	51,848	1,34,337	57,443	76,894
Personal Deposits	10,91,694	59,66,718	70,58,412	59,28,397	11,30,015
Municipal Funds	8,57,879	30,89,966	39,47,845	30,63,613	8,84,232
Forest Deposits	(a)1,295	6,198	7,493	7,090	403
Trust Interest Fund	1,227	1,00,636	1,01,863	97,684	4,179
Deposits for work done for public bodies or individuals	(a)—8,954	34,527	25,573	22,254	3,319
Public Works Deposits	7,64,648	11,34,151	18,98,799	12,59,974	6,38,825
Renewal and Enfacement fees on Government Promissory Notes	6	103	109	105	4
Deposits for Government loans (temporary)	...	7,805	7,805	7,805	...
Unclaimed General Provident Fund Deposits	(a)262	684	946	...	946
Total R	45,17,239	1,54,23,593	1,99,40,832	1,54,42,210	44,98,622
Assam.					
Civil Deposits.					
Revenue Deposits	(a)3,06,426	4,27,106	7,33,532	4,39,185	2,94,347
Civil Courts' Deposits	(a)1,27,699	1,90,700	3,18,399	1,86,409	1,31,990
Personal Deposits	(a)4,96,290	18,41,464	23,37,754	18,75,880	4,61,874
Municipal Funds	(a)4,08,608	5,45,103	9,53,711	8,06,237	1,47,474
Trust Interest Fund	465	24,210	24,675	24,193	482
Deposits for work done for public bodies or individuals	39,886	26,503	66,389	35,270	31,119
Public Works Deposits	(a)4,67,539	2,98,796	7,66,335	5,61,798	2,04,537
Renewal and Enfacement Fees on Government Promissory notes.	1	26	27	23	4
Deposits for Government loans (temporary)	...	1,950	1,950	1,950	...
Unclaimed General Provident Fund Deposits	...	7,688	7,688	...	7,688
Assam Labour Board Cess Fund	...	43,514	43,514	39,600	3,914
Other Deposits.					
Deposits (Railway Revenue Account)	14,875	38,854	53,729	45,329	8,400
State Railway Fine Fund (Railway Revenue Accounts)	...	144	144	144	...
Deposits (Railway Capital Accounts)	146	...	146	...	146
Total . R	18,61,935	34,46,058	53,07,993	40,16,018	12,91,975
GRAND TOTAL . R	11,64,85,585	51,20,69,486	62,85,55,071	50,39,75,485	12,45,79,586
Total converted into £ at R15 = £1 £	7,765,705	34,137,966	41,903,671	33,598,366	8,305,305

(a) Differs from last year's closing balance for corrections since made.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1917, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1916.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO NATIVE STATES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
INDIA, GENERAL.								
Baraundha State	3,004	...	3,004	2,168	836	7,000	4 per cent.	132
Baoni	—5	...	—5	—5	...	30,639	4 „	...
Berar Famine Loan	5,15,892	...	5,15,892	5,15,892	...	1,40,95,608	3½ „	18,056
Bijawar	33,301	...	33,301	32,877	424	50,000	4 „	749
Dungarpur State	1,15,000	...	1,15,000	20,000	95,000	5,25,000	4 „	5,819
Hyderabad State	52,96,337	...	52,96,337	10,54,198	42,42,139	2,00,00,000	4 „	2,11,854
Jhabua State	84,908	...	84,908	40,908	44,000	4,80,000	4 „	3,080
Jobat State	25,234	...	25,234	25,234	...	1,13,000	4 „	1,010
Karauli State	1,12,721	20,000	1,32,721	1,00,686	32,035	8,57,000	4 „	4,709
Kishengarh State	40,000	...	40,000	...	40,000	40,000	4 „	...
Rewa State	98,069	...	98,069	98,069	...	8,00,000	4 „	4,116
Shahpura	40,000	35,000	75,000	...	75,000	75,000	4 „	2,034
Sultan of Muskat	...	90 000	90,000	35,000	55,000	90,000	*Nil*	...
TOTAL LOANS TO NATIVE STATES	63,64,461	1,45,000	65,09,461	19,25,027	45,84,434			2,51,559

No. 96.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1917, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1916.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
Madras.								
Madras Corporation	27,70,200	...	27,70,200	38,846	27,31,354	30,30,000	4 per cent. (*a*)	1,10,423
Ditto Port Trust	1,21,80,482	11,00,000	1,32,80,482	2,00,429	1,30,80,053	1,68,41,018	5 & 4 „	4,92,151
Ditto Coast Lights Fund	5,31,772	...	5,31,772	26,557	5,05,215	9,38,476	4 „	21,271
Total	1,54,82,454	11,00,000	1,65,82,454	2,65,832	1,63,16,622			6,23,845
Bombay.								
Bombay Municipality (Water-supply)	21,92,275	...	21,92,275	26,780	21,65,495	37,30,053	4 per cent.	87,195
Ditto Port Trust, for Dock Extension, etc.	98,00,125	27,00,000	1,25,00,125	...	1,25,00,125	1,25,00,125	4½,4,3½&3 per cent	2,61,858
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,01,55,295	...	2,01,55,295	...	2,01,55,295	2,11,70,754	4 „	8,06,212
Ditto ditto, for Loans not bearing interest under Acts I and VI of 1873 and 1879	1,94,651	...	1,94,651	...	1,94,651	8,44,679	*Nil*	...
Total	3,23,42,346	27,00,000	3,50,42,346	26,780	3,50,15,566			11,55,265
Bengal.								
Calcutta Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ per cent.	79,425
Ditto ditto, for construction of Kidderpore Dock	2,68,53,192	...	2,68,53,192	3,43,189	2,65,10,003	2,87,70,566	4 „	10,70,730
Total	2,86,18,192	...	2,86,18,192	3,43,189	2,82,75,003			11,50,155
Total Loans to Presidency Corporations, etc. R	7,64,42,992	38,00,000	8,02,42,992	6,35,801	7,96,07,191			29,29,265

LOANS TO MOFUSSIL MUNICIPALITIES.

India, General.								
Ajmer Municipality	5,33,894	40,000	5,73,894	25,712	5,48,182	6,98,000	5 & 4 per cent.	22,367
Mercara ditto	(b)5,126	...	5,126	1,714	3,412	15,000	4 per cent.	188
Mount Abu ditto	500	...	500	500	...	5,000	4 „	20
Delhi ditto	8,00,604	...	8,00,604	64,767	7,35,837	16,15,000	4 „	31,383
Total	13,40,124	40,000	13,80,124	92,693	12,87,431			53,958
N.-W. Frontier Province.								
Harripur Municipality	(b)3,850	...	3,850	2,127	1,723	31,000	4 per cent.	154
Madras.								
Bangalore Civil and Military Station Municipality	91,204	...	91,204	12,104	79,100	1,60,000	4 per cent.	(c) 3,528
Total Loans to Mofussil Municipalities Rs.	14,35,178	40,000	14,75,178	1,06,924	13,68,254			57,640

(a) Two per cent. additional appropriated to form a Sinking Fund.
(b) Differs from last year's closing balance for corrections since made.
(c) Interest adjusted in India Books.

No. 90.—Account of Imperial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1917 and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1916.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
India, General.								
Adil-es-Sultanah Kerman	(a)9,116	...	9,116	2,222	6,894	21,400	4½ per cent.	1,023
Banka Pahari Jagir	836	...	836	836	...	2,751	4 per cent.	20
Bhaisonda Jaigir	10	...	10	10	...	8,000	4 „	...
Bijna Jagir	73	...	73	73	...	17,590	4 „	56
Bilehri Muafi	(a)2,836	...	2,836	2,837	—1	8,323	4 „	108
Bugties of Baluchistan	...	20,000	20,000	...	20,000	20,000	*Nil*	...
Gourihar Jagir								
Ishak Kahols	29,000	...	29,000	2,500	26,500	41,500	„	...
Istimrardars	1,97,051	...	1,97,051	5,205	1,91,846	5,75,000	6¼ per cent.	11,622
Jigni Jagir	6,302	...	6,302	3,503	2,799	9,300	4 „	214
Kamta Jagir	236	...	236	...	236	2,500	4 „	...
Khan Sahib Syed Mehr Sha Kharsin	1,125	...	1,125	375	750	3,750	5 „	56
Lughasi Jagir	6,331	...	6,331	6,331	...	13,122	4 „	261
Malik Ali Jan	1,500	...	1,500	97	1,403	1,500	4 „	60
Messrs. Md. Ali Brothers of Quetta	4,101	...	4,101	4,101	...	20,000	4½ „	...
Mir Azim Jan, son of late Ex Khan of Kalat	34,804	...	34,804	3,612	31,192	50,000	4 „	1,327
Mir Hazar Ghazni Marri Rasaldar Main Levies	2,474	...	2,474	172	2,302	6,000	5 „	129

Mirza Suraya Jah	38,223	...	38,223	2,714	35,509	70,000	4 „	619
Murries of Baluchistan	...	20,000	20,000	...	20,000	20,000	*Nil*	...
Mirzehan Khan Bijram Marri of Khol	1,800	...	1,800	...	1,800	3,000	5 „	13
Naigawan Rebai Jagir	2,353	...	2,353	2,352	1	5,340	4 per cent.	38
Nawab Khair Bukhsh Khan	2,406	...	2,406	2,402	4	18,000	5 „	47
Paldeo Jagir	2,621	...	2,621	1,956	665	8,750	4 „	149
Sons of Malik Sultan Md. Khan	8,782	...	8,782	1,621	7,161	16,000	4 „	351
Sheik of Kowit	1,87,500	...	1,87,500	..	1,87,500	3,87,500	*Nil*	...
Sirdar Muhammad Jogezai	...	4,800	4,800	...	4,800	4,800	„	...
Thakur of Piploda	...	...	...	...	...	33,000	4 per cent.	1
Tori Fatehpur Jagir	...	...	...	...	...	1,356	4 „	30
Talukdars of Ajmer	303	...	303	50	253	8,25,000	5 „	500
TOTAL	5,39,783	44,800	5,84,583	42,969	5,41,614			16,624
MADRAS.								
Prince of Arcot	4,625	...	4,625	1,500	3,125	15,000	*Nil*	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	5,44,408	44,800	5,89,208	44,469	5,44,739			16,624
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Secunderabad (water-works)	4,51,614	...	4,51,614	3,62,929	88,685	8,30,500	4½ & 4 per cent.	20,695

(*a*) Differs from last year's closing balance for corrections since made.

No. 90.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1917, and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1916.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
REGIMENTAL AND OTHER LOANS.								
Military.								
India, General.								
1st Peshawar Division.								
Officer Commanding, Guides Cavalry	25,000	...	25,000	...	25,000	25,000	4 per cent.	500
Ditto 5th Cavalry	...	25,000	25,000	...	25,000	25,000	4 „	500
Ditto 13th Lancers	25,000	...	25,000	25,000	...	25,000	4 „	500
Ditto 14th do.	25,000	...	25,000	25,000	...	25,000	4 „	500
Ditto 30th do.	...	25,000	25,000	...	25,000	25,000	4 „	500
Total	75,000	50,000	1,25,000	50,000	75,000			2,500
2nd Rawalpindi Division.								
Officer Commanding, 5th Cavalry	25,000	...	25,000	25,000	...	25,000	4 per cent.	500
Ditto 19th Lancers	25,000	...	25,000	...	25,000	25,000	4 „	1,250
Ditto 3rd Skinners Horse	...	15,000	15,000	...	15,000	15,000	4 „	...
Ditto 25th Cavalry	20,000	15,000	35,000	...	35,000	46,000	4 „	373
Total	70,000	30,000	1,00,000	25,000	75,000			2,123
3rd Lahore Division.								
Secretary, Royal Army Temperance Association, Simla	10,000	...	10,000	1,700	8,300	12,000	4 per cent.	380
General Officer Commanding, 3rd Lahore Division	16,000	..	16,000	...	16,000	16,000	4½ „	720
Officer Commanding, 30th Lancers	25,000	...	25,000	25,000	...	25,000	4 „	500
Ditto 10th do.	...	25,000	25,000	...	25,000	25,000	4 „	...
Ditto 13th do.	...	25,000	25,000	...	25,000	25,000	4 „	...
Ditto 37th do.	...	8,000	8,000	...	8,000	10,000	4 „	...
Ditto 34th Poona Horse	5,000	20,000	25,000	25,000	...	25,000	4 „	742
Total	56,000	78,000	1,34,000	51,700	82,300			2,342
4th Quetta Division.								
Assistant Adjutant General, Quetta, Honorary Secretary and Treasurer, Soldiers' Club	62,448	3,000	65,448	2,488	62,960	88,000	4 and 4⅓ per cent.	2,513
Officer Commanding, Baluchistan Volunteer Rifles	1,859	...	1,859	1,859	...	9,000	4 „	112
Secretary, Cantonment Committee	2,500	...	2,500	2,500	...	10,000	4 „	100
Ditto Ditto	2,000	...	2,000	1,000	1,000	5,000	4 „	80
Ditto Ditto	6,000	...	6,000	2,000	4,000	10,000	4 „	240
Officer Commanding, 10th Lancers	25,000	...	25,000	25,000	...	25,000	4 „	1,000
Ditto 16th Cavalry	...	25,000	25,000	...	25,000	25,000	4 „	500
Ditto 1-39th General Rifles	...	5,400	5,400	...	5,400	9,000	4 „	...
Total	99,807	33,400	1,33,207	34,847	98,360			4,545

5th Mhow Division.								
Officer Commanding, 29th Lancers	20,000	...	20,000	20,000	...	25,000	4 per cent.	600
Commandant, Cavalry School, Saugor	13,600	...	13,600	...	13,600	16,000	...	...
Officer Commanding, 38th Central India Horse	23,700	...	23,700	...	23,700	23,700	4 per cent.	948
Jubbulpore Cantonment	785	...	785	864	—79	4,000	4 „	...
Officer Commanding, 28th Brigade, R. F. A., Neemuch	(a)188	...	188	188	...	3,000	...	...
Ditto 23rd Cavalry	25,000	...	25,000	25,000	...	25,000	4 per cent.	1,000
TOTAL	83,273	...	83,273	46,052	37,221			2,548
6th Poona Division.								
Officer Commanding, 3rd Sappers and Miners	10,161	...	10,161	1,740	8,421	25,000	4 per cent.	459
General Secretary, Royal Army Temperance Association, Simla	13,500	...	13,500	13,500	...	22,500	4 „	773
Officers Commanding, Bombay Volunteer Artillery Corps	2,898	...	2,898	481	2,417	3,300	4 „	324
Secretary, Cantonment Committee, Poona	28,000	...	28,000	3,000	25,000	34,000	4 „	1,120
Officer Commanding, 7th Hariana Lancers	25,000	...	25,000	25,000	...	25,000	4 „	...
Ditto 29th Lancers, Kirkee	...	20,000	20,000	...	20,000	20,000	4 „	...
TOTAL	79,559	20,000	99,559	43,721	55,838			2,676
7th Meerut Division.								
Officers Commanding, Native Cavalry and Infantry Regiments	47,780	25,000	72,780	28,560	44,220	87,000	4 per cent.	1,357
Secretary, Cantonment Committee, Bareilly	3,000	...	3,000	3,000	...	15,000	4 „	120
TOTAL	50,780	25,000	75,780	31,560	44,220			1,477
8th Lucknow Division.								
Officer Commanding, at Alipore Cantonment	2,200	...	2,200	700	1,500	5,000	4 per cent.	88
Ditto 16th Cavalry	25,000	...	25,000	25,000	...	25,000	4 „	500
Ditto 17th Cavalry	25,000	...	25,000	...	25,000	25,000	4 „	1,000
Ditto St. Michael's School Cadet Corps	1,000	...	1,000	500	500	2,000	4 „	50
TOTAL	53,200	...	53,200	26,200	27,000			1,638
Carried over	5,67,619	2,36,400	8,04,019	3,09,080	4,94,939			19,849

(a) Differs from last year's closing balance for corrections since made.

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1917, and the amount of such Loans at the commencement and close of the Year—*concluded.*

	Amount, 1st April 1916.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	5,67,619	2,36,400	8,04,019	3,09,080	4,94,939			19,849
REGIMENTAL AND OTHER LOANS—*contd.*								
Military—*contd.*								
India, General—*contd.*								
9th Secunderabad Division.								
Commandant, Madras Volunteer Guards	9,967	...	9,967	2,067	7,900	31,000	(*d*)	722
Ditto Bangalore Volunteer Rifles	45,333	...	45,333	5,333	40,000	65,000	4 per cent.	1,813
Ditto Coorg and Mysore Rifles	3,500	...	3,500	500	3,000	5,000	4 „	140
Officer commanding 7th Hariana Lancers	...	25,000	25,000	...	25,000	25,000	4 „	500
Total	58,800	25,000	83,800	7,900	75,900			3,175
Burma Division.								
Officer Commanding, 15th Company, Burma	20,934	...	20,934	1,163	19,771	44,700	...	...
Ditto Rangoon Volunteer Rifles	(*a*) 18,333	...	18,333	3,056	15,277	30,000	4 per cent.	643
Total	39,267	...	39,267	4,219	35,048			643
CIVIL.								
N.-W. Frontier Province.								
Officers of the Northern and Southern Waziristan Militia	746	...	746	588	158	5,000	4 per cent.	19
Total Regimental and other Loans . Rs.	6,66,432	2,61,400	9,27,832	3,21,787	6,06,045			23,686
ADVANCES UNDER SPECIAL LAWS.								
Madras.								
Advances under the Bangalore Sanitary Improvement Loans Law	2,733	...	2,733	235	2,498	...		(*b*) 50

ADVANCES TO CULTIVATORS.									
INDIA, GENERAL.									
Advances for Improvement of Land	3,48,832	70,722	4,19,554	64,896	3,54,658				35,546
Ditto for relief of Agriculturists and other purposes	3,45,448	2,59,799	6,05,247	1,97,981	4,07,266				
Loans under Co-operative Credit Societies Act	22,695	3,609	26,304	11,977	14,327				
TOTAL	7,16,975	3,34,130	10,51,105	2,74,854	7,76,251				35,546
N.-W. FRONTIER PROVINCE.									
Advances for Improvement of Land	3,08,369	39,544	3,47,913	60,461	2,87,452				24,086
Ditto under the Agriculturists' Loans Act	(a) 2,43,419	2,49,445	4,92,864	2,17,638	2,75,226				12,203
TOTAL	5,51,788	2,88,989	8,40,777	2,78,099	5,62,678				36,289
TOTAL ADVANCES TO CULTIVATORS . Rs.	12,68,763	6,23,119	18,91,882	5,52,953	13,38,929				71,835
MISCELLANEOUS LOANS AND ADVANCES.									
INDIA, GENERAL									
K. Balaji Singh	200	...	200	107	93	200	6¼	per cent.	9
Dewan of Durgah	3,403	...	3,403	284	3,119	3,781		*Nil*	...
Hyath Khan	2	...	2	2	...	360	6¼	per cent.	...
Roman Catholic Bishop of Ajmer	12,000	...	12,000	...	12,000	12,000		*Nil*	...
Kanara of Somwarpet	—1	...	—1	...	—1	200	6¼	per cent.	...
H. Javarayya	303	...	303	189	114	360	6¼	,,	14
V. Javarayya	172	...	172	142	30	360	6¼	,,	7
T. R. K. Pillay	249	...	249	243	6	360	6¼	,,	13
TOTAL	16,328	...	16,328	966	15,362				43
MADRAS.									
Bank of Madras	10,00,000	...	10,00,000	10,00,000	...	25,00,000	6	per cent.	14,466
TOTAL MISCELLANEOUS LOANS AND ADVANCES .	10,16,328	...	10,16,328	10,00,966	15,362				14,509
GRAND TOTAL .	8,81,92,909	49,14,319	9,31,07,228	49,51,091	8,81,56,137				33,85,863
Grand Total converted into £ at R15 = £1 £	5,879,527	327,621	6,207,148	330,072	5,877,076				225,724
Distribution of the Grand Total—									
India, General	1,00,94,971	8,25,330	1,09,20,301	30,20,637	78,99,664				4,05,670
North-West Frontier Province	5,56,384	2,88,989	8,45,373	2,80,814	5,64,559				36,462
Madras	1,65,81,016	11,00,000	1,76,81,016	12,79,671	1,64,01,345				(c) 6,38,311
Bombay	3,23,42,346	27,00,000	3,50,42,346	26,780	3,50,15,566				11,55,265
Bengal	2,86,18,192	...	2,86,18,192	3,43,189	2,82,75,003				11,50,155

(a) Differs from last year's closing balance for corrections since made.

(b) Interest adjusted in India Books.

(c) Exclusive of Rs. 35,804 being the interest on Loans to Local Boards for Railway Construction, *vide* Acct. No. 91. Page 350.

(d) Rs. 721-8-4 per annum.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1917, and the amount of such LOANS at the commencement and close of the Year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1916.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
MADRAS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Adoni Municipality	25,223	...	25,223	2,861	22,362	66,000	4¼ per cent.	1,072
Anakapalle "	16,154	9,500	25,654	3,397	22,257	27,500	4 & 5 "	646
Bezwada "	91,843	...	91,843	5,524	86,319	1,25,000	4 "	3,674
Bellary "	40,906	...	40,906	2,043	38,863	50,000	4 "	1,636
Berhampur "	1,65,242	...	1,65,242	4,719	1,60,523	1,86,070	4 "	6,610
Calicut "	3,727	...	3,727	1,823	1,904	16,000	4 "	149
Chidambaran "	24,000	...	24,000	806	23,194	24,000	4 "	965
Cocanada "	1,40,259	...	1,40,259	10,683	1,29,576	2,37,020	4 "	5,754
Cochin "	13,607	...	13,607	492	13,115	14,080	4 "	544
Coimbatore "	36,991	...	36,991	3,083	33,908	62,000	4 "	1,480
Conjeeveram "	90,685	...	90,685	6,413	84,272	1,62,160	4 & 4¼ "	3,792
Coonoor "	1,11,522	...	1,11,522	7,503	1,04,019	1,96,430	4 "	4,499
Cuddalore "	4,025	...	4,025	949	3,076	9,000	4 "	161
Cuddapah "	3,499	...	3,499	429	3,070	9,695	4¼ "	149
Dindigul "	23,454	...	23,454	2,190	21,264	49,300	4 & 4¼ "	978
Erode "	...	47,000	47,000	859	46,141	47,000	4 "	1,594
Gudiyattam "	23,407	...	23,407	1,823	21,584	37,500	4 "	936
Guntur "	58,057	...	58,057	5,700	52,357	1,09,000	4 "	2,323
Karur "	6,481	...	6,481	820	5,661	12,000	4 "	259
Kumbakonam "	16,125	...	16,125	3,820	12,305	32,250	4 "	651
Kurnool "	41,222	...	41,222	3,414	37,808	83,420	4 & 4¼ "	1,711
Kodaikanal "	41,382	...	41,382	2,535	38,847	52,900	4 "	1,655
Madura "	85,048	...	85,048	12,976	72,072	2,35,500	4 & 4½ "	3,603
Mangalore "	4,102	...	4,102	1,316	2,786	12,000	4 "	164
Mannargudi "	4,008	...	4,008	1,443	2,565	13,000	4 "	160
Mayavaram "	18,754	...	18,754	1,734	17,020	27,000	4 "	750
Negapatam "	4,00,248	18,350	4,18,598	19,319	3,99,279	4,88,350	4 & 5 "	16,010
Nellore "	80,806	...	80,806	3,020	77,786	98,500	4 "	3,232
Ootacamund "	22,812	...	22,812	3,201	19,611	55,900	4 "	913
Palghat "	18,006	...	18,006	825	17,181	21,000	4 "	720
Parlakimedi "	...	3,000	3,000	...	3,000	3,000	5 "	...
Periyakulam "	90,297	...	90,297	3,480	86,817	1,12,000	4 "	3,612
Rajahmundry "	77,751	...	77,751	6,876	70,875	1,12,000	4 "	3,110
Salem "	3,62,598	28,000	3,90,598	9,206	3,81,392	4,38,000	4 & 5 "	14,504
Srirangam . "	54,000	...	54,000	962	53,038	54,000	4 "	2,160
Tanjore "	1,10,100	...	1,10,100	8,755	1,01,345	2,52,100	4 & 4¼ "	4,546
Tellicherry "	15,434	...	15,434	789	14,645	19,100	4 "	617
Tirupati "	...	70,670	70,670	2,373	68,297	70,670	4 "	2,358
Trichinopoly "	86,778	...	86,778	11,274	75,504	2,50,500	4 & 4¼ "	3,573
Tuticorin "	23,004	...	23,004	3,311	19,693	57,500	4 "	920
Vellore "	1,19,968	29,600	1,49,568	8,896	1,40,672	2,18,360	4 & 5 "	4,799
Vizagapatam "	1,52,265	10,000	1,62,265	9,254	1,53,011	2,72,500	4, 4½ & 5 "	6,382
TOTAL	27,03,790	2,16,120	29,19,910	1,80,896	27,39,014			1,13,371

BOMBAY.									
Ahmednagar Municipality	92,816	1,61,480	2,54,296	7,876	2,46,420	5,46,864	4 „		3,526
Amalner „	...	30,000	30,000	...	30,000	30,000	5 „		...
Bandra „	34,154	...	34,154	2,771	31,383	70,000	4½ „		1,504
Barsi „	...	80,247	80,247	...	80,247	2,35,000	4 „		...
Bhusaval „	44,895	...	44,895	3,728	41,167	75,000	4 „		1,791
Bhingar „	4,399	...	4,399	4,399	...	5,300	4 „		...
Bijapur „	1,50,903	...	1,50,903	6,916	1,43,987	1,76,000	4 „		6,042
Chipun „	(a) 3,734	...	3,734	250	3,484	5,000	4 „		149
Dharwar „	(v)1,73,585	...	1,73,585	8,467	1,65,118	2,00,000	4 „		6,759
Dhulia „	34,289	...	34,289	9,559	24,730	2,50,000	4 „		1,271
Gadag Bettigeri „	9,788	...	9,788	1,408	8,380	20,000	4 „		392
Gokak „	1,383	...	1,383	253	1,130	2,500	4 „		55
Hubli „	1,65,000	...	1,65,000	...	1,65,000	3,50,000	4 „		6,600
Jalgaon „	58,227	...	58,227	17,511	40,716	1,40,000	4 „		2,961
Jejuri „	2,771	...	2,771	1,003	1,768	7,500	4 „		111
Karad „	87,933	...	87,933	...	87,933	91,000	4 „		6,696
Lonavla „	2,12,387	34,000	2,46,387	7,401	2,38,986	2,50,000	4 & 5 „		8,393
Nargund „	84	...	84	84	...	1,500	4 „		2
Nasik „	1,80,975	...	1,80,975	8,702	1,72,273	2,00,000	4 „		10,307
Panvel „	21,199	...	21,199	2,682	18,517	59,000	4½ „		921
Pen „	7,945	...	7,945	397	7,548	7,945	4 „		454
Poona City „	9,84,171	...	9,84,171	11,160	9,73,011	10,00,000	4 „		39,163
Ranibennur „	5,000	...	5,000	...	5,000	5,000	4 „		162
Roha Ashtami „	3,922	...	3,922	696	3,226	8,000	4 „		156
Sangamner „	57	...	57	57	...	3,000	4 „		2
Savda „	20,000	...	20,000	672	19,328	20,000	4 „		800
Sholapur „	3,49,973	27,500	3,77,473	8	3,77,465	4,50,000	4 „		14,424
TOTAL	26,49,590	3,33,227	29,82,817	96,000	28,86,817				1,12,641
BENGAL.									
Bankura Municipality	34,644	...	34,644	1,443	33,201	38,500	4 „		1,371
Baranagore „	30,154	...	30,154	1,735	28,419	40,000	4 „		1,189
Barasat „	10,030	...	10,030	702	9,328	15,000	4 „		394
Barisal „	41,440	...	41,440	1,870	39,570	48,000	4 „		1,639
Baruipur „	11,410	...	11,410	758	10,652	17,000	4 „		449
Basirhat „	4,148	...	4,148	275	3,873	6,000	4 „		163
Bhatpara „	50,863	...	50,863	3,114	47,749	70,000	4 „		2,004
Budge-Budge „	13,364	...	13,364	1,185	12,179	20,000	4 „		523
Chandpur „	(a) 13,428	...	13,428	567	12,861	15,000	4 „		537
Chittagong „	1,10,000	40,000	1,50,000	2,483	1,47,517	1,50,000	4 „		5,735
Cossipore Chitpur „	40,790	...	40,790	2,856	37,934	61,000	4 „		1,003
Dacca „	2,73,681	...	2,73,681	17,080	2,56,601	4,20,000	4 & 4½ „		10,955
Darjeeling „	(a) 7,58,356	...	7,58,356	48,604	7,09,752	11,05,585	4 & 4½ „		30,349
Faridpur „	529	...	529	349	180	3,000	4 „		18
Garden Reach „	...	10,000	10,000	...	10,000	10,000	5 „		...
Garulia „	22,621	...	22,621	1,375	21,246	31,000	4 „		891
Howrah „	24,51,828	...	24,51,828	1,27,266	23,24,562	35,86,000	4 „		96,813
Hugli Chinsura „	1,78,031	...	1,78,031	10,671	1,67,360	2,15,000	4 „		7,016
Jalpaiguri „	8,947	...	8,947	823	8,124	12,000	4 „		350
Jessore „	69,193	...	69,193	3,112	66,081	80,000	4 „		2,737
Carried over	41,23,457	50,000	41,73,457	2,26,268	39,47,189				1,64,736
	53,53,380	5,49,347	59,02,727	2,76,896	56,25,831				2,26,012

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1917, and the amount of such LOANS at the commencement and close of the Year—*contd.*

		Amount, 1st April 1916.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*									
Brought forward		Rs. 53,53,380	Rs. 5,49,347	Rs. 59,02,727	Rs. 2,76,896	Rs. 56,25,831	Rs.		Rs. 2,26,012
		41,23,457	50,000	41,73,457	2,26,268	39,47,189			1,64,736
BENGAL—*contd.*									
Katwa	Municipality	14,752	15,000	29,752	512	29,240	30,000	4 & 5 per cent.	585
Kharar	"	1,060	...	1,060	520	540	2,500	4 "	37
Khulna	"	9,072	...	9,072	594	8,478	13,000	4 "	357
Kurseong	"	22,794	...	22,794	1,087	21,707	35,000	4 "	901
Kusthia	"	9,318	...	9,318	362	8,956	10,000	4 "	369
Malda (English Bazar)	"	(a) 855	...	855	274	581	2,500	4 "	34
Manicktolla	"	78,697	...	78,697	2,632	76,065	1,00,000	4 "	3,122
Mohespur	"	809	...	809	122	687	1,250	4 "	31
Mymensing	"	18,997	...	18,997	1,201	17,796	26,000	4 "	748
Naihati	"	3,890	...	3,890	212	3,678	5,000	4 "	154
Narayangunge	"	1,25,160	...	1,25,160	7,866	1,17,294	1,75,000	4 "	4,929
Panihati	"	466	...	466	229	237	2,000	4 "	16
Ranaghat	"	13,727	...	13,727	627	13,100	16,000	4 "	543
Serajgunge	"	3,343	...	3,343	234	3,109	5,000	4 "	131
Serampore	"	35,728	...	35,728	1,510	34,218	40,000	4 "	1,414
Sherpur (Bogra)	"	702	1,500	2,202	465	1,737	5,500	4 "	28
South Suburban	"	11,850	...	11,850	1,663	10,187	29,000	4 "	458
Tallygunge	"	10,532	...	10,532	1,535	8,997	23,000	4 "	406
Tangail	"	9,664	...	9,664	349	9,315	10,000	4 "	387
Titagarh	"	(a) 41,419	...	41,419	4,796	36,623	78,000	4 "	1,609
	TOTAL	45,36,292	66,500	46,02,792	2,53,058	43,49,734			1,80,995
UNITED PROVINCES OF AGRA AND OUDH.									
Agra	Municipality	7,14,941	2,00,000	9,14,941	85,325	8,29,616	20,31,320	4, 4½ & 5 "	32,693
Allahabad	"	8,21,191	11,000	8,32,191	89,320	7,42,871	19,91,211	4 & 5 "	29,864
Bahraich	"	96,372	...	96,372	...	96,372	1,00,000	4 "	...
Ballia	"	57,657	50,000	1,07,657	3,579	1,04,078	1,30,000	4 & 5 "	2,271
Bareilly	"	1,62,354	...	1,62,354	10,371	1,51,983	2,00,000	4 "	6,492
Benares	"	(a)27,98,740	48,700	28,47,440	52,244	27,95,196	35,46,891	4 & 5 "	1,11,664
Budaon	"	38,899	...	38,899	2,122	36,777	50,000	4 "	1,534
Cawnpore	"	10,53,412	...	10,53,412	65,923	9,87,489	22,69,000	4 "	41,621
Chandausi	"	77,417	...	77,417	5,742	71,675	1,20,000	4 "	3,034
Dehra Dun	"	4,55,533	...	4,55,533	19,856	4,35,677	5,21,000	4 "	17,625
Firozabad	"	305	...	305	305	...	15,000	4 "	6
Fyzabad	"	58,428	...	58,428	5,038	53,390	1,00,000	4 "	2,274
Hathras	"	84,398	...	84,398	5,097	79,301	1,15,000	4 "	3,311
Hapur	"	60,301	...	60,301	32,619	27,682	66,000	4 "	2,357
Jhansi	"	39,318	...	39,318	1,567	37,751	45,000	4 "	1,457
Jaunpur	"	1,13,402	...	1,13,402	6,500	1,06,902	1,50,000	4 "	4,468

Kandhla (*Muzaffarnagar*)	„	4,543	...	4,543	941	3,602	5,000	4 „	172
Kashipur	„	2,825	...	2,825	272	2,553	6,500	4½ „	127
Khurja	„	87,758	...	87,758	3,840	83,918	1,00,000	4 „	3,472
Lucknow	„	19,74,117	2,20,000	21,94,117	92,581	21,01,536	31,71,000	4, 4½ & 5 „	77,540
Meerut	„	(*a*) 3,67,096	...	3,67,096	28,755	3,38,341	7,50,000	4 „	14,397
Mirzapur	„	4,43,023	...	4,43,023	24,915	4,18,108	5,73,000	4 „	17,473
Moradabad	„	3,94,382	...	3,94,382	19,659	3,74,723	4,82,000	4 „	15,581
Mussooree	„	11,86,798	10,000	11,96,798	55,175	11,41,623	15,43,000	4, 4½ & 5 „	47,534
Muttra	„	1,50,000	...	1,50,000	5,016	1,44,984	1,50,000	4 „	5,950
Nagina (Bijnor)	„	26,727	...	26,727	1,876	24,851	40,000	4 „	1,050
Naini Tal	„	2,64,784	...	2,64,784	14,922	2,49,862	4,75,000	4 „	10,438
Pilibhit	„	31,903	...	31,903	3,220	28,683	36,500	4 „	1,244
Ujhani (Budaun)	„	22,884	...	22,884	2,825	20 059	31,000	4 „	887
	Total	1,15,89,508	5,39,700	1,21,29,208	6,39,605	1,14,89,603			4,56,536
Punjab.									
Amritsar	Municipality	11,43,811	...	11,43,811	61,189	10,82,622	16,88,000	4 „	45,752
Dalhousie (Gurdaspur)	„	10,600	...	10,600	356	10,244	10,600	4 „	424
Dharamsala	„	8,064	...	8,064	782	7,282	15,000	4 „	323
Hazro (Attock)	„	(*a*) 4,823	...	4,823	800	4,023	8,000	5 „	250
Hoshiarpur	„	17,000	...	17,000	4,000	13,000	25,000	4½ „	765
Lahore	„	5,44,822	...	5,44,822	95,407	4,49,415	18,75,000	4 „	21,793
Murree	„	50,574	36,000	86,574	3,760	82,814	1,36,000	4 „	2,023
Rewari (Gurgaon)	„	1,00,000	...	1,00,000	3,360	96,640	1,00,000	4 „	4,000
Sergodha	„	...	70,000	70,000	...	70,000	70,000	4 „	...
Shahpur (Bhera)	„	20,000	...	20,000	2,645	17,355	20,000	4½ „	1,752
Sialkot	„	(*a*) 2,44,726	5,274	2,50,000	...	2,50,000	2,50,000	4 „	4,767
Simla	„	11,14,188	...	11,14,188	92,826	10,21,362	21,48,235	4 „	49,974
Umballa	„	53,058	...	53,058	1,925	51,133	70,000	4 „	2,122
	Total	33,11,666	1,11,274	34,22,940	2,67,050	31,55,890			1,33,945
Burma.									
Akyab	Municipality	3,08,867	...	3,08,867	19,054	2,89,813	4,27,000	4 „	12,179
Allanmyo-Ywataung	„	6,687	...	6,687	632	6,055	10,000	4 „	267
Bassein	„	81,962	...	81,962	4,080	77,882	1,00,000	4 „	...
Henzada	„	(*a*) 68,218	...	68,218	7,091	61,127	1,20,000	4 „	2,727
Insein	„	19,634	...	19,634	980	18,654	24,000	4 „	785
Kyaiklat (Pyapon)	„	(*a*) 74,023	...	74,023	3,663	70,360	90,000	4 „	2,960
Letpadan	„	12,935	...	12,935	1,948	10,987	20,000	4 „	498
Maubin	„	1,231	...	1,231	1,231	...	12,000	4 „	37
Mergui	„	14,948	...	14,948	858	14,090	18,000	4 „	597
Moulmein	„	64,460	...	64,460	4,784	59,676	1,00,000	4 „	2,574
Myaungmya	„	19,914	...	19,914	2,519	17,395	45,000	4 „	771
Myanaung	„	6,742	...	6,742	854	5,888	25,000	4 „	270
Pakokku	„	16,115	...	16,115	1,195	14,920	25,000	4 „	645
Pegu	„	59,241	...	59,241	2,411	56,830	65,000	4 „	2,342
Prome	„	66,338	...	66,338	8,396	57,942	1,50,000	4 „	2,570
Shwebo	„	22,043	...	22,043	1,327	20,716	30,000	4 „	881
Tavoy	„	10,653	...	10,653	642	10,011	14,500	4 „	425
Thaton	„	3,605	...	3,605	456	3,149	7,000	4 „	144
Thayetmyo	„	12,888	...	12,888	956	11,932	20,000	4 „	516
Toungoo	„	91,330	...	91,330	7,684	83,646	1,20,000	4 „	3,650
	Total	9,61,834	...	9,61,834	70,761	8,91,073			34,838
	Carried over	2 57,52,680	12,66,821	2,70,19,501	15,07,370	2.55,12,131			10,32,326

(*a*) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1917, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1916.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	2,57,52,680	12,66,821	2,70,19,501	15,07,370	2,55,12,131			10,32,326
BIHAR AND ORISSA.								
Arrah Municipality	(*a*) 57,724	...	57,724	5,950	51,774	1,20,000	4 per cent.	2,250
Bhagalpur „	2,29,684	...	2,29,684	16,831	2,12,853	4,17,500	4 „	9,021
Gaya „	89,556	...	89,556	3,766	85,790	1,00,000	4 „	3,545
Giridih „	515	...	515	140	375	1,300	4 „	19
Hazaribagh „	18,635	...	18,635	724	17,911	20,000	4 „	738
Jamalpur „	7,304	...	7,304	1,195	6,109	11,335	4 „	280
Monghyr „	65,973	...	65,973	3,454	62,519	78,500	4 „	2,605
Motihari „	8,217	...	8,217	275	7,942	8,217	4 „	326
Muzafferpur „	63,574	44,000	1,07,574	4,624	1,02,950	1,49,000	4 & 4½ „	3,198
Patna „	(*a*) 1,51,625	...	1,51,625	17,067	1,34,558	3,74,000	4 & 4½ „	6,559
Puri „	34,571	...	34,571	2,295	32,276	50,000	4 „	1,360
Purnea „	12,281	...	12,281	612	11,669	15,000	4 „	485
Ranchi „	17,820	...	17,820	2,943	14,877	31,000	4 „	690
Sahebgunje „	30,692	...	30,692	1,344	29,348	35,000	4 „	1,215
TOTAL	7,88,171	44,000	8,32,171	61,220	7,70,951			32,291
CENTRAL PROVINCES AND BERAR.								
Akola Municipality	1,60,000	95,000	2,55,000	...	2,55,000	2,60,000	4 „	5,896
Amraoti Camp „	(*a*) 8,066	...	8,066	1,223	6,843	12,500	4 „	318
Arvi „	1,32,240	36,000	1,68,240	1,520	1,66,720	1,75,000	4 „	6,294
Bhandara „	6,504	...	6,504	2,315	4,189	35,000	4 „	260
Buldana „	10,000	...	10,000	536	9,464	10,000	4 „	364
Burhanpore „	22,709	...	22,709	1,298	21,411	30,000	4 „	896
Chhindwara „	10,954	...	10,954	3,265	7,689	30,000	4 „	434
Damoh „	85,000	90,000	1,75,000	3,685	1,71,315	1,75,000	4 „	4,413
Drug Notified Area	3,524	...	3,524	663	2,861	6,500	4½ „	159
Harda Municipality	1,75,841	...	1,75,841	5,606	1,70,235	1,95,000	4 „	6,707
Jubbulpore „	3,56,006	...	3,56,006	24,016	3,31,990	5,20,000	4 „	14,002
Khandwa „	1,31,453	...	1,31,453	20,284	1,11,169	3,60,000	4 „	4,852
Nagpur „	(*a*) 13,79,437	1,00,000	14,79,437	51,729	14,27,708	18,87,955	4 „	54,656
Pandhurna „	4,657	...	4,657	181	4,476	5,000	4 „	186
Raipur „	(*a*) 27,335	...	27,335	8,443	18,892	48,000	4 & 4½ „	1,071
Sausar „	(*a*) 4,491	...	4,491	270	4,221	5,000	4 „	180
Saoner „	2,156	...	2,156	508	1,648	4,000	4 „	81
Seoni „	23,093	...	22,093	1,102	20,991	27,000	4 „	884
Wardha „	1,30,819	...	1,30,819	9,694	1,21,125	1,95,000	4 „	5,160
TOTAL	26,73,285	3,21,000	29,94,285	1,36,338	28,57,947			1,06,813
ASSAM.								
Dhubri Municipality	20,752	...	20,752	2,252	18,500	25,000	4 „	830
Gauhati „	12,943	...	12,943	1,525	11,418	22,270	4 „	517
Silchar „	(*a*) 28,993	...	28,993	1,048	27,945	30,000	4 „	1,160
Tezpur „	48,334	...	48,334	...	48,334	48,334	4 „	...
TOTAL	1,11,022	...	1,11,022	4,825	1,06,197			2,507
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES Rs.	2,93,25,158	16,31,821	3,09,56,979	17,09,753	2,92,47,226			11,73,937

LOANS TO PORT FUNDS.									
Bombay.									
Karachi Port Trust	5,76,949	...	5,76,949	1,13,411	4,63,538	22,61,500	4½ „		24,701
Aden Port Trust	9,30,678	...	9,30,678	51,090	8,79,588	12,00,000	4 „		37,207
Total	15,07,627	...	15,07,627	1,64,501	13,43,126				61,908
Bengal.									
Chittagong Port Fund	(a) 5,42,137	...	5,42,137	14,487	5,27,650	6,25,500	4 „		21,685
Burma.									
Moulmein	70,813	...	70,813	...	70,813	2,00,000	4 „		...
Tavoy	69,631	...	69,631	1,295	68,336	77,000	4 „		5,384
Total	1,40,444	...	1,40,444	1,295	1,39,149				5,384
TOTAL LOANS TO PORT FUNDS . Rs.	21,90,208	...	21,90,208	1,80,283	20,09,925				88,977
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.									
Madras.									
Taluk Board, Erode	4,475	...	4,475	1,054	3,421	10,000	4 „		179
District Board, Chittoor	19,001	...	19,001	1,039	17,962	20,000	4 „		760
District Board, Madura	44,000	50,150	94,150	7,842	86,308	94,150	4 „		3,317
District Board, Coimbatore	...	5,438	5,438	...	5,438	24,238	5 „		...
Total	67,476	55,588	1,23,064	9,935	1,13,129				4,256
Bombay.									
Dharwar District Local Board	36,646	...	36,646	8,232	28,414	1,60,000	4½ „		1,540
District Local Board, East Khandesh	5,68,959	...	5,68,959	47,728	5,21,231	6,50,000	4 „		22,758
District Local Board, West Khandesh	64,661	...	64,661	2,422	62,239	68,000	4 „		2,582
Total	6,70,266	...	6,70,266	58,382	6,11,884				26,880
Bengal.									
Burdwan District Board	25,000	25,000	50,000	1,232	48,768	50,000	4 „		1,325
Darjeeling Road Committee	29,809	...	29,809	6,180	23,629	1,00,000	4 „		1,131
Jessore District Board	44,787	...	44,787	2,998	41,789	55,000	4 „		1,762
Rungpur „	35,229	...	35,229	4,115	31,114	75,000	4 „		1,368
Murshidabad „	39,282	...	39,282	2,400	36,882	54,000	4 „		1,548
24-Pergunnas „	16,25,706	...	16,25,706	18,209	16,07,497	16,33,091	4 „		59,891
Dinajpur „	97,583	...	97,588	5,509	92,079	1,28,000	4 „		3,849
Total	18,97,401	25,000	19,22,401	40,643	18,81,758				70,874
Carried over	26,35,143	80,588	27,15,731	1,08,960	26,06,771				1,02,010

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1917, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—*contd.*	Amount, 1st April 1916.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
Brought forward	Rs. 26,35,143	Rs. 80,588	Rs. 27,15,731	Rs. 1,08,960	Rs. 26,06,771	Rs.	Rs.	Rs. 1,02,010
UNITED PROVINCES OF AGRA AND OUDH.								
Farukhabad	39,842	...	39,842	4,324	35,518	44,000	4 per cent.	1,594
Mirzapur	45,570	...	45,570	5,325	40,245	58,000	4 „	1,769
Shahjahanpur District Board	1,96,248	...	1,96,248	14,303	1,81,945	2,20,000	4 „	7,850
Bisauli Town Area (Budaun)	874	...	874	88	786	1,000	4 „	34
TOTAL	2,82,534	...	2,82,534	24,040	2,58,494			11,247
PUNJAB.								
Karnal District Board	9,382	...	9,382	6,041	3,341	95,000	4 „	375
BURMA.								
Taunggyi Town Fund	4,021	...	4,021	1,972	2,049	27,000	4 „	161
BIHAR AND ORISSA.								
Gaya Lodging House Fund	94,933	...	94,933	3,549	91,384	1,00,000	4 „	3,762
Mozufferpore	2,62,234	...	2,62,234	11,245	2,50,989	3,35,000	4 „	8,678
Ranchi	48,241	...	48,241	1,743	46,498	50,000	4 „	1,912
Champaran	23,610	...	23,610	3,556	20,054	50,000	4 „	909
Jharia Mines Board Fund	(a) 36,675	...	36,675	3,460	33,215	40,000	4 „	1,433
Jharia Water Board	2,00,000	6,00,000	8,00,000	...	8,00,000	29,37,000	4 „	14,000
Deoghar	7,149	...	7,149	597	6,552	12,000	4 „	280
Manbhoom District Board	50,000	50,000	1,00,000	4,116	95,884	1,00,000	4 „	3,000
TOTAL	7,22,842	6,50,000	13,72,842	28,266	13,44,576			33,974
ASSAM.								
North Sylhet Local Board	..	10,000	10,000	...	10,000	10,000	5 „	...
Silohar Local Board	...	25,000	25,000	...	25,000	25,000	5 „	...
Mangaldai Local Board	...	20,000	20,000	...	20,000	20,000	5 „	...
TOTAL	...	55,000	55,000	...	55,000			...
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES Rs.	36,53,922	7,85,588	44,39,510	1,69,279	42,70,231			1,47,767
LOANS TO NATIVE STATES, LANDHOLDERS AND OTHER NOTABILITIES.								
MADRAS.								
Salvation Army Property Company	10,000	...	10,000	...	10,000	10,000	4 „	401
Uralan of Tirukaliyur Devaswam	...	12,000	12,000	...	12,000	12,000	3½ „	...
Zamindar Punganuru	1,15,000	13,019	1,28,019	...	1,28,019	1,33,000	4 5 „	4,082
TOTAL	1,25,000	25,019	1,50,019	...	1,50,019			4,483

BOMBAY.								
Landholders, etc.								
Nabi of Thasra	4,812	...	4,812	1,925	2,887	15,000	6¼ „	224
Salar Sir Ahmad Fadthli	1,400	...	1,400	...	1,400	3,000	*Nil.*	...
P. Mahiladvala, a Forest Contractor	9,999	...	9,999	2,500	7,499	20,000	6½ per cent.	625
Sardar Bhivrao Madhavarao Potnis	37,757	...	37,757	1,923	35,834	50,000	6 „	2,262
Mir Akhrab Khan	5,600	...	5,600	2,400	3,200	8,000	*Nil.*	...
Mir Ali Hussain Khan, son of Mir Ahmad Khan	4,000	..	4,000	2,000	2,000	4,500	*Nil.*	...
Abdali Sultan	20,000	...	20,000	...	20,000	20,000	*Nil.*	...
TOTAL	83,568	...	83,568	10,748	72,820			3,111
NATIVE STATES.								
KATHIAWAR AGENCY.								
Jurisdictional States:—								
1. *Jhalawad Prant.*								
Dharangdhra	3,99,889	...	3,99,889	45,751	3,54,138			4,249
Sayla	39,149	...	39,149	7,252	31,897			270
Chuda	97,097	...	97,097	3,245	93,852			1,350
Muli	299	...	299	299	...			24
Thakur Mia Hamir Khan	1,190	...	1,190	...	1,190			...
Vithalgodh	220	...	220	220	...			406
Khachar Surag Sadul of Chotila	23,229	...	23,229	...	23,229			600
Khachar Amra Sanga of Sanosra	5,918	...	5,918	363	5,555			237
Khachar Bhan Sanga of Sanosra	5,376	...	5,376	384	4,992			216
Khachar Jiwa Mesur of Anandpur	19,202	...	19,202	...	19,202			...
Khachar Desa Bhoj of Anandpur	26,548	...	26,548	...	26,548			...
The Kherana Mulgirasias	3,759	...	3,759	...	3,759			150
The Dakwadla Mulgirasias	948	...	948	759	189			48
The Khantdi Mulgirasis	1,166	...	1,166	365	801			57
The Fulzar Mulgirasias	977	...	977	153	824			47
Bhoika—								
Jamsingji Vanabhai	1,144	...	1,144	172	972			58
Chandra Singhji Bapubha	3,116	...	3,116	246	2,870			154
Gajsinghji Atabhai	2,788	...	2,788	331	2,457			138
Mulubhai Rai Singhji	1,129	...	1,129	229	900			59
Rajmalji Jeshibhai	859	...	859	70	789			35
Other States	8,758	...	8,758	1,639	7,119			391
Total Jhalawad Prant	6,42,761	...	6,42,761	61,478	5,81,283			8,489
2. *Halar Prant.*								
Nawanagar	7,49,481	...	7,49,481	7,49,481	...			74,154
Wankaner	65,715	...	65,715	65,715	...			3,454
Maliya	45,776	20,000	65,776	23,793	41,983			1,208
Kotda Sangani	1,63,961	...	1,63,961	27,421	1,36,540			6,680
Gavridad	4,824	...	4,824	2,705	2,119			195
Pal	10,162	...	10,162	2,587	7,575			413
Gadhka	28,160	...	28,160	3,237	24,923			1,000
Carried over	10,68,079	20,000	10,88,079	8,74,939	2,13,140			87,104
	6,42,761	...	6,42,761	61,478	5,81,283			8,489

(a) Differs from last year's closing balance for corrections since made.

O. to V.—Debt, Deposits, etc.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1917, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO NATIVE STATES, LANDHOLDERS, ETC.—*contd.*	Amount, 1st April 1916.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
BOMBAY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Kathiawar Agency—Jurisdictional States—*contd.*								
Brought forward	6,42,761	...	6,42,761	61,478	5,81,283			8,489
	10,68,079	20,000	10,88,079	8,74,939	2,13,140			87,104
2. Halar Prant—contd.								
Azam Ratansinhji of Lodhika	...	4,000	4,000	...	4,000			...
Ratan Sinhji do.	5,823	...	5,823	3,198	2,625			301
Malia Taluka	...	24,378	24,378	...	24,378			...
Vadali—								
Jadeja Jiyaji Pathaji	1,725	...	1,725	686	1,039			86
TOTAL HALAR PRANT	10,75,627	48,378	11,24,005	8,78,823	2,45,182			87,491
3. Sorath Prant.								
Jetpur—								
Vala Unad Godad	7,500	...	7,500	...	7,500			...
Do. Vajsur Punja	463	...	463	463	...			120
Do. Ala Bhima	25,757	...	25,757	18,543	7,214			1,276
Vala Vajsur Valera	23,399	...	23,399	2,984	20,415			1,016
Dedan—								
Kotila Unad Bhan	10,714	3,304	14,018	...	14,018			...
Do. Surag Bhim	8,468	2,261	10,729	...	10,729			...
Do. Naja Raning	16,414	3,311	19,725	...	19,725			500
Do. Jaitmal Champraj	14,200	3,133	17,333	...	17,333			...
Vala Jasa Rukhad of Jetpur	9	...	9	9	...			4
Vala Ram Harsur of Khari Bagasra	12,465	...	12,465	7,876	4,589			124
Do. Ram and Vira Mulu of Khari Bagasra	15,964	...	15,964	5,691	10,273			809
TOTAL SORATH PRANT	1,35,353	12,009	1,47,362	35,566	1,11,796			3,849

4. Gohelwal Prant.							
Vala State	1,46,645	...	1,46,645	...	1,46,645		...
Kotda Pitha—							
Vala Mansia Chomla	2,486	50	2,486	575	1,911		106
Do. Desa and Ram Bhim	5,023	117	5,140	556	4,584		203
Do. Bhaya Hathia	9,111	...	9,111	135	8,976		365
Laxman Amra	...	2,150	2,150	2,150	...		...
Other States	(a) 771	664	1,435	726	709		69
Bhadli—							
Khachar Lakha Kala	1,703	...	1,703	225	1,478		75
Do. Dada Kala	2,504	...	2,504	138	2,366		220
Do. Ebhal Ram	3,161	...	3,161	1,371	1,790		129
Do. Ram Bhim	1,362	...	1,362	...	1,362		...
Other States	971	...	971	358	613		71
Itaria—							
Oghad and Surag Chomla Rawat and Mana Elehal	9,005	...	9,005	101	8,904		652
Bhura and Dada Sadul	428	...	428	428	...		18
Vankia—							
Khachar Surag Vikamshi	1,237	90	1,327	1,327	...		63
Vala Taluka	16,600	13,400	30,000	...	30,000		...
Other States	2,923	635	3,558	1,101	2,457		86
Kariana—							
Khachar Luna Devait	5,241	153	5,394	908	4,486		178
Do. Kala Raja	1,412	33	1,445	212	1,233		47
Do. Bhoka Raja	1,320	33	1,353	214	1,139		43
Do. Bhura Bhoj	1,382	33	1,415	177	1,238		46
Do. Jiwa Mulu	5,282	...	5,282	...	5,282		376
Do. Kala Mulu	5,282	...	5,282	...	5,282		564
Do. Surag and Moti Kanthad	5,282	...	5,282	...	5,282		24
Vala Taluka	...	31,857	31,857	...	31,857		...
Total Gohelwal Prant	2,29,081	49,215	2,78,296	10,702	2,67,594		3,335
Total Jurisdictional States	20,82,822	1,09,602	21,92,424	9,86,569	12,05,855	(b)	4 & 5 per cent.	1,03,164
Kathiawar Agency—Non-jurisdictional States	9,56,029	1,00,501	10,56,530	87,518	9,69,012	(b)	4 & 5 per cent.	30,641
TOTAL KATHIAWAR AGENCY—Carried over	30,38,851	2,10,103	32,48,954	10,74,087	21,74,867			1,33,805

(a) Differs from last year's closing balance for corrections since made.

(b) The amounts sanctioned are mostly made up of lump amounts kept at the disposal of the Agent to the Governor in Kathiawar for making advances according to requirements.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1917, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES, LANDHOLDERS, ETC.—*contd.*	Amount, 1st April 1916.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount Interest received and credited to Revenue.
BOMBAY—*contd.*	₹	₹	₹	₹	₹	₹	₹	₹
TOTAL KATHIAWAR AGENCY—Brought forward	30,38,851	2,10,103	32,48,954	10,74,087	21,74,867			1,33,805
Mahi Kantha Agency.								
Jurisdictional States:—								
Ambliara	7,590	...	7,590	2,500	5,090	17,915	4 per cent.	403
Dabha	7,165	...	7,165	2,465	4,700	9,150	4 „	335
Gabat	505	...	505	482	23	2,371	4 „	23
Idar	4,24,670	...	4,24,670	39,322	3,85,348	11,08,910	4 „	678
Katosan	16,221	...	16,221	...	16,221	21,519	4 „	...
Malpur	6,653	...	6,653	1,488	5,165	12,256	4 „	312
Punadra	(*a*) 2,756	...	2,756	1,000	1,756	6,800	4 „	...
Ranasan	4,596	...	4,596	955	3,641	8,624	4 „	45
Rupal	7,133	...	7,133	414	6,719	9,327	4 „	286
Sathamba	6,633	...	6,633	1,507	5,126	13,605	4 „	270
Vedagaum	3,186	...	3,186	841	2,345	6,650	4 „	159
Vasna	(*a*) 4,962	...	4,962	948	4,014	16,013	4 „	52
Non-Jurisdictional Estates	47,175	...	47,175	18,564	28,611	1,74,171	4 & 5 „	2,436
TOTAL MAHI KANTHA AGENCY	5,39,245	...	5,39,245	70,486	4,68,759			4,999
Rewa Kantha Agency.								
Jurisdictional States:—								
Sunth	43,406	...	43,406	13,406	30,000	1,50,000	4 „	2,187
Non-Jurisdictional States and Estates	4,813	...	4,813	2,140	2,673	33,030	4 & 5 „	342
TOTAL REWA KANTHA AGENCY	48,219	...	48,219	15,546	32,673			2,529
Palanpur Agency.								
Jurisdictional States:—								
Waghela Godadsinghji of Thara	2,008	...	2,008	...	2,008	20,917	4 „	...
Khanji of Deodar	4,659	2,000	6,659	...	6,659	34,876	4 & 5 „	...
Tharad	96,871	20,000	1,16,871	15,107	1,01,764	1,91,392	4 „	6,893
Palanpur	4,58,278	...	4,58,278	23,352	4,34,926	15,29,897	4 „	18,394
Radhanpur	5,95,801	...	5,95,801	11,048	5,84,753	7,25,359	4 „	31,842
Warahi	16,450	4,000	20,450	...	20,450	28,111	4 „	...
Wao	(*a*) 12,785	5,000	17,785	5,617	12,168	58,762	4 „	383
Waghela Juvansinghji of Thara	1,335	...	1,335	...	1,335	2,000	4 „	...
Bai Genkuvarbai (widow of Bhupatsinghji) of Thara	(*a*) 1,134	...	1,134	374	760	2,053	4 „	115

Dhima Talukdars	2,000	...	2,000	...	2,000	2,000	4 „	...	
Talukdar Samatsingji of Deodar	1,000	1,000	2,000	204	1,796	2,000	4 „	15	
Other States	1,000	1,000	2,000	204	1,796	2,000	4 & 5 „	14	
Non-Jurisdictional States	1,14,361	28,819	1,43,180	18,550	1,24,630	2,50,895	4 & 5 „	2,714	
TOTAL PALANPUR AGENCY	13,07,682	61,819	13,69,501	74,456	12,95,045			60,370	
Bijapur Agency.									
Jurisdictional States :—									
Jath	82,373	...	82,373	82,373	...	3,69,328	4 „	2,184	
Surat Agency.									
Jurisdictional States :—									
Sachin	1,14,384	...	1,14,384	28,803	85,581	2,29,750	4 „	4,375	
TOTAL NATIVE STATES, ETC.	51,30,754	2,71,922	54,02,676	13,45,751	40,56,925			2,08,262	
TOTAL LANDHOLDERS (see p. 340)	83,568	...	83,568	10,748	72,820			3,111	
TOTAL BOMBAY	52,14,322	2,71,922	54,86,244	13,56,499	41,29,745			2,11,373	
BENGAL.									
Prince Yusuf Mirza	244	...	244	244	...	1,500	4 „	3	
Kurmi Wards Estates	35,951	...	35,951	2,354	33,597	82,500	4 „	1,438	
Maharaja Sir Prodyot Kumar Tagore	37,10,789	...	37,10,789	1,75,000	35,35,789	60,00,000	4 & 6 „	1,69,078	
Prince Dilwar Jah Mirza	1,100	...	1,100	1,100	...	8,000	*Nil.*	...	
Nawab of Dacca	14,32,795	...	14,32,795	310	14,32,485	16,25,000	3 & 3½ per cent.	49,115	
TOTAL	51,80,879	...	51,80,879	1,79,008	50,01,871			2,19,634	
UNITED PROVINCES OF AGRA AND OUDH.									
Sardhana Estate (Meerut)	2,72,405	...	2,72,405	31,331	2,41,074	(*b*) 10,00,000	1 to 6 „	6,416	
Ajodhya „ (Fyzabad)	25,00,000	...	25,00,000	...	25,00,000	25,00,000	4 „	99,989	
Konga „ (Mirzapur)	(*a*) 2,584	...	2,584	385	2,199	4,500	4½ „	116	
Babus of Narhi (Ballia)	99,725	...	99,725	1,520	98,205	1,17,445	3½ „	1,749	
Murarmau Estate (Rae Bareli)	10,58,701	...	10,58,701	89,010	9,69,691	12,00,000	4 „	42,267	
Srimati Ramabai and Srimant Vishwa Nath Rao (Bareilly)	33,044	.	33,044	5,251	27,793	43,000	4½ „	1,429	
Shrimant Sada Sheo Rao (Bareilly)	(*a*) 35,155	...	35,155	5,155	30,000	45,000	4½ „	1,525	
Rampur Muttra Estate (Sitapur)	3,04,197	...	3,04,197	2,34,611	69,586	3,04,197	6 „	11,270	
Patti Sarfabad Hisa IX Estate (Partabgarh)	41,831	...	41,831	30,831	11,000	1,04,390	5½ „	1,801	
Oel Estate (Kheri)	1,25,466	...	1,25,466	1,25,466	...	2,73,392	6 „	3,680	
Isanagar Estate (Kheri)	6,50,135	...	6,50,135	1,92,251	4,57,884	8,36,495	6 „	34,945	
Lalkurti Estate (Meerut)	1,30,000	...	1,30,000	54,611	75,389	3,98,931	6 „	8,313	
TOTAL	52,53,243	...	52,53,243	7,70,422	44,82,821			2,13,500	

(*a*) Differs from last year's closing balance for corrections since made.
(*b* A part of the loan does not bear any interest.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1917, and the amount of such LOANS at the commencement and close of the Year—*contd.*

	Amount, 1st April 1916.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹	₹	₹
LOANS TO NATIVE STATES, LANDHOLDERS, ETC.—concld.								
PUNJAB.								
Siraj Uddin Haider of Furrukhnagar	30,279	...	30,279	3,817	26,462	40,000	4 per cent.	1,044
BURMA.								
Loans to Landholders and other Notabilities	17,754	8,500	26,254	10,336	15,918	21,480	*Nil.*	714
Loans to Native Chiefs	(*a*) 16,945	...	16,945	1,482	15,463	27,000	5 per cent.	590
TOTAL	34,699	8,500	43,199	11,818	31,381			1,304
BIHAR AND ORISSA.								
Bagia Encumbered Estate	2,101	...	2,101	673	1,428	8,000	4 „	84
Deogan „ „	9,767	...	9,767	6,307	3,460	67,000	4 „	391
Nawada State	2,19,476	...	2,19,476	11,765	2,07,711	3,00,000	3½ „	7,546
Guardian of Zainab Begum	...	2,000	2,000	18	1,982	2,000	*Nil.*	...
TOTAL	2,31,344	2,000	2,33,344	18,763	2,14,581			8,021
CENTRAL PROVINCES AND BERAR.								
Loans to the Bishop of Nagpur	38,596	...	38,596	102	38,494	38,692	4 per cent.	1,312
Loans to Changbhakar State	2,523	...	2,523	1,261	1,262	5,000	4 „	101
TOTAL	41,119	...	41,119	1,363	39,756			1,413
ASSAM.								
Siem of Cherra	3,000	...	3,000	1,500	1,500	15,000	4 „	120
Loans to Manipur State	1,45,265	1,25,000	2,70,265	15,766	2,54,499	1,75,000	4 „	5,811
TOTAL	1,48,265	1,25,000	2,73,265	17,266	2,55,999			5,931
TOTAL LOANS TO NATIVE STATES, LANDHOLDERS AND OTHER NOTABILITIES	1,62,59,150	4,32,441	1,66,91,591	23,58,956	1,43,32,635			6,66,703

ADVANCES UNDER SPECIAL LAWS.									
Bombay.									
Kaira and Panch Mahals Thakors	91,876	1,450	93,326	12,814	80,512	4,08,098	4, 5 & 6½	„	4,997
Ahmedabad Talukdars	4,82,512	1,875	4,84,387	16,821	4,67,566	11,28,855	4, 5 & 6½	„	12,446
Broach Thakors	43,497	2,000	45,497	424	45,073	87,312	5 & 6½	„	2,059
Total	6,17,885	5,325	6,23,210	30,059	5,93,151				19,502
Bengal.									
Drainage and Embankment Advances	2,32,512	61,565	2,94,077	45,764	2,48,313				2,461
United Provinces of Agra and Oudh.									
Bundelkhand Encumbered Estates Act	(*a*) 13,60,070	1,400	13,61,470	2,25,715	11,35,755				77,039
Bihar and Orissa.									
Drainage and Embankment Advances	94,893	16,101	1,10,994	4,389	1,06,605				348
Advances under the Public Demand Recovery Act of 1895	17,834	18	17,852	3,196	14,656				599
Total	1,12,727	16,119	1,28,846	7,585	1,21,261				947
TOTAL ADVANCES UNDER SPECIAL LAWS	23,23,194	84,409	24,07,603	3,09,123	20,98,480				99,949
ADVANCES TO CULTIVATORS.									
Madras.									
Advances for improvement of land	32,23,377	2,29,128	34,52,505	3,64,901	30,87,604				1,77,432
Advances for relief of Agriculturists and other purposes	20,60,058	4,87,181	25,47,239	3,89,995	21,57,244				1,23,937
Loans to Co-operative Credit Societies	16,235	...	16,235	5,430	10,805				775
Total	52,99,670	7,16,309	60,15,979	7,60,326	52,55,653				3,02,144
Bombay.									
Advances for improvement of land Advances for relief of Agriculturists and other purposes	92,17,840	10,12,063	1,02,29,903	30,22,046	72,07,857				7,20,675
Loans to Co-operative Credit Societies	2,31,133	13,453	2,44,586	23,818	2,20,768				11,519
Total	94,48,973	10,25,516	1,04,74,489	30,45,864	74,28,625				7,32,194
Carried over	1,47,48,643	17,41,825	1,64,90,468	38,06,190	1,26,84,278				10,34,338

(*a*) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1917, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1916.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS—*contd.*								
	₹	₹	₹	₹	₹			₹
Brought forward	1,47,48,643	17,41,825	1,64,90,468	38,06,190	1,26,84,278			10,34,338
BENGAL.								
Advances for improvement of land	2,42,999	79,492	3,22,491	60,587	2,61,904			6,675
Advances for relief of Agriculturists and other purposes	20,16,140	9,06,012	29,22,152	11,99,848	17,22,304			1,18,327
Loans to Co-operative Credit Societies	(a) 60,128	88	60,216	14,942	45,274			2,463
TOTAL	23,19,267	9,85,592	33,04,859	12,75,377	20,29,482			1,27,465
UNITED PROVINCES OF AGRA AND OUDH.								
Advances for improvement of land	99,40,013	5,80,300	1,05,20,313	16,58,633	88,61,680			6,21,371
Advances for relief of Agriculturists and other purposes	65,81,429	11,29,015	77,10,444	42,92,332	34,18,112			3,49,103
Loans to Co-operative Credit Societies	17,619	2,060	19,679	5,407	14,272			744
TOTAL	1,65,39,061	17,11,375	1,82,50,436	59,56,372	1,22,94,064			9,71,218
PUNJAB.								
Advances for improvement of land	14,98,234	1,54,034	16,52,268	2,50,782	14,01,486			96,161
Advances for relief of Agriculturists and other purposes	5,88,104	6,26,643	12,14,747	6,09,841	6,04,906			31,480
Loans to Co-operative Credit Societies	1,59,442	55,103	2,14,545	72,854	1,41,691			9,664
TOTAL	22,45,780	8,35,780	30,81,560	9,33,477	21,48,083			1,37,305
BURMA.								
Advances for improvement of land	(a) 31,404	15,450	46,854	14,119	32,735			1,826
Advances for relief of Agriculturists and other purposes	(a)17,69,440	14,25,549	31,94,989	12,25,514	19,69,475			1,18,117
Loans to Co-operative Credit Societies	2,65,784	20,000	2,85,784	1,14,018	1,71,766			2,200
Advances to Damin Fishermen	14,524	15,480	30,004	14,332	15,672			683
TOTAL	20,81,152	14,76,479	35,57,631	13,67,983	21,89,648			1,22,826
BIHAR AND ORISSA.								
Advances for improvement of land	3,06,829	24,098	3,30,927	97,131	2,33,796			24,622
Advances for relief of Agriculturists and other purposes	9,54,874	3,05,171	12,60,045	5,87,005	6,73,040			71,060
Loans to Co-operative Credit Societies	(a) 7,166	...	7,166	1,472	5,694			174
TOTAL	12,68,869	3,29,269	15,98,138	6,85,608	9,12,530			95,856
CENTRAL PROVINCES AND BERAR.								
Advances for improvement of land	13,65,342	70,327	14,35,669	4,04,609	10,31,060			} 1,66,706
Advances for relief of Agriculturists and other purposes	(a) 11,89,353	2,17,905	14,07,258	8,71,784	5,35,474			
TOTAL	25,54,695	2,88,232	28,42,927	12,76,393	15,66,534			1,66,706
ASSAM.								
Advances for improvement of land	1,000	...	1,000	...	1,000			} 49,966
Advances for relief of Agriculturists and other purposes	26,24,914	16,64,363	42,89,277	4,55,667	38,33,610			
Loans to Co-operative Credit Societies	26,894	...	26,894	4,990	31,904			
TOTAL	26,52,808	16,64,363	43,17,171	4,60,657	38,56,514			49,966
TOTAL ADVANCES TO CULTIVATORS ₹	4,44,10,275	90,32,915	5,34,43,190	1,57,62,057	3,76,81,133			27,05,680

MISCELLANEOUS LOANS AND ADVANCES.

MADRAS.								
Purchase of Canoes	...	665	665	210	455			43
Purchase of an oil engine	...	1,200	1,200	...	1,200			...
TOTAL	...	1,865	1,865	210	1,655			43
BOMBAY.								
Loans to Rabaries (cattle Graziers)	1,609	1,781	3,390	2,011	1,379	...	6¼ per cent.	245
Other Miscellaneous Loans—								
St. Joseph's Foundling Home	50,000	...	50,000	...	50,000	...	*Nil.*	...
Destitute Weavers in the Bijapur District	...	5,000	5,000	...	5,000	...	6¼ per cent.	...
TOTAL	51,609	6,781	58,390	2,011	56,379			245
BENGAL.								
Advances to weavers	...	1,540	1,540	...	1,540			...
UNITED PROVINCES OF AGRA AND OUDH.								
Proprietors of the Babhnauli concern for establishment of Central Sugar Factory (Gorakhpur)	6,65,000	...	6,65,000	35,000	6,30,000	7,00,000	5 „ „	33,250
Secretary, Salvation Army, for improving the silk industry (Moradabad)	1,000	...	1,000	500	500	1,000	4 „ „	57
TOTAL	6,66,000	...	6,66,000	35,500	6,30,500			33,307
PUNJAB								
Advances for replacement of Brood mares in the Jhelum Colony	(*a*) 53,414	59,345	1,12,759	31,420	81,339	50,000	4 „ „	1,721
Advances for replacement of Camels in the Chenab Colony	78,928	23,425	1,02,353	43,403	58,950	25,000	4 „ „	1,910
Advances to poorer inhabitants at Dera Ghazi Khan	8,674	...	8,674	7,591	1,083	...	4 „ „	885
TOTAL	1,41,016	82,770	2,23,786	82,414	1,41,372			4,516
BURMA.								
Advances in Pakokku District	...	1,00,000	1,00,000	...	1,00,000			...
CENTRAL PROVINCES AND BERAR.								
Advances to weavers	3,74,328	...	3,74,328	3,32,979	41,349			...
TOTAL MISCELLANEOUS LOANS AND ADVANCES	12,32,953	1,92,956	14,25,909	4,53,114	9,72,795			38,111
GRAND TOTAL . ₹	9,93,94,860	1,21,60,130	11,15,54,990	2,09,42,565	9,06,12,425			49,21,124
Grand Total converted into £ at ₹15=£1 . £	6,626,324	810,676	7,437,000	1,396,171	6,040,829			3,28,075
Distribution of the Grand Total—								
Madras	81,95,936	10,14,901	92,10,837	9,51,367	82,59,470			(*b*) 4,24,297
Bombay	2,01,60,272	16,42,771	2,18,03,043	47,53,316	1,70,49,727			11,64,743
Bengal	1,47,08,488	11,40,197	1,58,48,685	18,08,337	1,40,40,348			6,23,114
United Provinces of Agra and Oudh	3,56,90,416	22,52,475	3,79,42,891	76,51,654	3,02,91,237			17,62,847
Punjab	57,38,123	10,29,824	67,67,947	12,92,799	54,75,148			2,77,185
Burma	32,22,150	15,84,979	48,07,129	14,53,829	33,53,300			1,64,513
Bihar and Orissa	31,23,953	10,41,388	41,65,341	8,01,442	33,63,899			1,71,089
Central Provinces and Berar	56,43,427	6,09,232	62,52,659	17,47,073	45,05,586			2,74,932
Assam	29,12,095	18,44,363	47,56,458	4,82,748	42,73,710			58,404

(*a*) Differs from last year's closing balance for corrections since made.
(*b*) Exclusive of ₹50,396, being the interest on Loans to Local Boards for Railway Construction (*vide* Account No. 91, page 350).

No. 91.—ACCOUNT of LOANS to LOCAL BOARDS for RAILWAY CONSTRUCTION during the Year ended 31st March 1917, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1916.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1917.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
MADRAS.								
Imperial.								
Tanjore District Board Railway	9,03,925	...	9,03,925	35,247	8,68,678	12,34,720	4 per cent.	35,804
Converted into £ at R15=£1 £	60,262	...	60,262	2,350	57,912			2,387
Provincial.								
Kristna	12,80,945	...	12,80,945	85,052	11,95,893	18,52,636	4 ,,	50,396
Converted into £ at R15=£1 £	85,396	...	85,396	5,670	79,726			3,360
TOTAL R	21,84,870	...	21,84,870	1,20,299	20,64,571			86,200
Total converted into £ at R15=£1 £	145,658	...	145,658	8,020	137,638			5,747

No. 92.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

	UNADJUSTED BALANCES 1st April 1916. Debits.	Credits.	No. of Item.
His Majesty's Imperial Government.	£	£	
Expenditure in India in connection with Expeditionary Forces and other War Services	13,261	...	1
Stores supplied for the manufacture of Munitions	...	...	2
Additional Troops lent for service at Hong Kong in 1912	...	3,196	3
Little Basses Light Vessel Dues	...	885	4
Balances on Shipping Master's Accounts	...	152	5
Expenditure in India in connection with the Indian Force in North China	1,904	...	6
Hire of transports on behalf of the Commonwealth of Australia	...	148,672	7
Indian Native Regiments lent for service in the Colonies	8,012	...	8
Munitions supply through the Railway Department	...	59,450	9
Moiety of expenditure in India in connection with Persian Gulf Radio Offices	5,125	...	10
Ditto Lighting and Buoying the Persian Gulf	11,343	...	11
Ditto Surveying the Persian Gulf	...	847	12
Ditto Troops lent for service in Persia	9,353	...	13
Ditto Turco-Persian Frontier Commission	113	...	14
Postal and Money Order Transactions	118,436	...	15
Emigration of coolies, African Protectorates and supplies to H. M. Ships on the East India Station	102,188	...	16
Pensions paid in India to Out-pensioners of Chelsea Hospital	9,633	...	17
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	2,541	...	18
Enlistment of Natives of India for service in the Colonies	698	...	19
Expenditure in India in connection with the employment of a Mountain Battery in Egypt	48	...	20
Moiety of expenditure incurred in connection with Defence Works at Aden	...	3,333	21
Motor Ambulance and air craft presented by Indian princes and others	...	...	22
Teak shipped from India	...	...	23
Despatch of Troops to Mauritius	...	...	24
Recoveries on account of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment	...	81,020	25
Miscellaneous	511,572	...	26
Turkish Light Houses in the Red Sea	...	...	27
	794,227	297,555	
His Majesty's Indian Government in London.			
Expenditure in England for Hire of Transports, Canal Dues, etc.	...	(c)23,428	28
Ditto for Transport of Remounts	24,996	...	29
Ditto on account of purchase of mules for war purposes	...	...	30
Ditto on account of stores shipped to India under War and Ordnance Factory Indents	...	7,309	31
Remittances of Indians in Hospitals	...	40	32
Family and Miscellaneous Remittances (including allotments of Pay, etc., of officers and men with Expeditionary Forces, and of British Soldiers serving in India)	...	122,117	33
Remittances by Administrators-General	...	1,610	34
Bengal and North-Western Railway Company—Advances for purchase of stores, etc.	...	...	35
Bombay, Baroda and Central India Railway Company, ditto ditto	...	...	36
East Indian Railway Company, Advances for purchase of stores, etc.	...	...	37
Great Indian Peninsula Railway Company, ditto ditto	...	...	38
South Indian Railway Company, ditto ditto	...	...	39
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	...	...	40
Stores chargeable to Provincial and Local Funds and to Native States	...	1,714	41
Stores chargeable to the Twante Canal Project, Burma	...	...	42
Nickel, etc, supplied for coinage purposes	5	...	43
National Health Insurance in respect of soldiers in India	12,641	...	44
Bills drawn by the Mission to the Court of Persia	...	53,000	45
Pay and Pensions chargeable to Provincial and Local Funds, etc.	35	...	46
Subscription to the General Provident Fund	...	14	47
Sale of opium	...	...	48
Surplus Revenue of occupied Territory in Mesopotamia	...	...	49
Purchase and sale of wheat	...	146,654	50
Employment of Enemy's ships	30	...	51
Expenditure in connection with the Transport "Golconda"	...	2,356	52
Purchase, etc., of Hospital ships on behalf of the Maharaja Sindhia of Gwalior	...	...	53
Transactions in connection with Relief Funds	14,770	...	54
His Majesty's Coronation	...	1	55
Miscellaneous	136,509	...	56
Funds for East Africa	...	...	57
Gold sent from India to Egypt and France	2	...	58
Gold Standard Reserve. Repayment of Loan	...	...	59
Rupees sent from India to Egypt	262	...	60
Funds supplied for Treasury Chest in Ceylon	...	...	61
Purchase of silver	643,200	...	62
Egyptian Currency coined at the Bombay and Calcutta Mints	...	...	63
Aden Reinforcements	...	...	64
	832,450	358,243	
	1,626,677	655,798	

(a) Includes £30,000 rental paid to
(b) £797 taken as a set

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1917 the commencement and close of that Year.

No. of Item.	1916-17. INDIA. Debits (Payments).	1916-17. INDIA. Credits (Receipts).	1916-17. ENGLAND. Debits (Payments).	1916-17. ENGLAND. Credits (Receipts).	UNADJUSTED BALANCES. 31st MARCH 1917. Debits.	UNADJUSTED BALANCES. 31st MARCH 1917. Credits.
	£	£	£	£	£	£
1	55,039,123	18,847,898	...	38,516,104	...	2,311,618
2	...	19,708	19,725	...	17	...
3	3,336	2,641	...	26	...	2,527
4	23	1,717	1,737	...	...	842
5	14,667	1,827	423	...	13,111	...
6	15,737	7,696	...	9,800	145	...
7	529,866	39,573	...	510,000	...	168,379
8	1,220	9	46	4,549	4,720	...
9	606,336	...	...	721,100	...	174,214
10	9,009	1,063	...	5,725	7,346	...
11	6,761	...	...	629	17,475	...
12	...	...	...	130	...	977
13	567	13,108	3,310	...	122	...
14	5	...	...	113	5	...
15	1,068,875	...	...	922,386	264,925	...
16	616,926	...	...	544,432	174,682	...
17	34,846	299	...	29,636	14,544	...
18	4,547	66	...	4,857	2,165	...
19	2,819	1,006	...	1,339	1,172	...
20	59	...	...	41	66	...
21	...	...	...	...	...	3,333
22	...	...	68,941	...	68,941	...
23	6,029	...	...	6,029	...	...
24	(b)797	...	...	...	...	...
25	7,033	375,979	298,873	...	...	151,093
26	1,385,079	918,375	106,905	210,409	874,772	...
27	8,350	...	...	...	8,350	...
	59,362,010	20,230,965	499,960	41,487,305	1,452,558	2,812,983
28	1,618	232,312	235,451	...	...	17,374
29	...	...	...	...	24,996	...
30	134,806	242,331	107,525	...	...	...
31	...	5,214,823	5,200,644	...	...	21,488
32	114	...	...	76	...	2
33	644	953,339	923,109	...	...	151,703
34	15	...	46,786	49,250	...	4,059
35	...	10,553	11,861	1,308	...	...
36	251	119,015	119,015	251	...	...
37	...	258,535	(a)268,849	10,314	...	...
38	...	230,226	233,467	3,241	...	...
39	...	66,872	68,724	1,852	...	...
40	...	18,396	18,396	...	...	...
41	1,049	184,935	185,605	...	5	...
42	...	898	898	...	...	...
43	...	6,930	6,925	...	...	...
44	139	71,997	28,000	84,759	...	115,976
45	...	408,000	377,000	...	...	84,000
46	...	6,332	6,288	...	...	9
47	3,025	166	121	2,985	...	19
48	317,047	574	...	316,473	...	...
49	196,989	333,465	150,000	...	13,524	...
50	14,623	12,350	53,807	82,674	...	173,248
51	17,089	13,013	12,983	17,089	...	...
52	3,446	77,838	76,761	...	13	...
53	897	20,048	19,151	...	...	...
54	...	1,663	12,434	50,338	...	24,797
55	1	...	...	...	...	...
56	149,861	427,193	126,171	125,025	...	139,677
57	2,416,667	...	...	2,650,000	...	233,333
58	...	...	...	...	2	...
59	...	4,000,000	4,000,000	...	...	...
60	66,890	...	...	67,204	...	52
61	125,312	...	...	50,125	75,187	...
62	2,827	14,957,577	16,093,978	...	1,782,428	...
63	799,913	...	...	540,000	259,913	...
64	38	7,017	...	...	...	6,979
	4,253,261	27,876,398	28,383,949	4,052,964	2,156,068	973,216
	63,615,271	48,107,363	28,883,909	45,540,269	3,608,626	3,786,199

the South Behar Railway Company.
off against (c).

No. 93.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1917, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1916.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1917.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
Charged under Secretary of State's Bills :	₹	£	₹	£	₹	£	₹	£
In Calcutta	22,16,000	148,636	17,41,08,732	11,711,013	16,93,43,732	11,390,064	69,81,000	469,585
In Madras	11,56,000	77,571	9,58,87,632	6,447,829	9,21,89,632	6,198,640	48,54,000	326,760
In Bombay	3,80,000	25,515	22,04,38,000	14,839,253	20,92,08,000	14,082,873	1,16,10,000	781,895
TOTAL	37,52,000	251,722	49,04,34,364	(a) 32,998,095	47,07,41,364	31,671,577	2,34,45,000	1,578,240
	₹	£						
Deduct—Amount remitted from Calcutta on account of Gold Standard Reserve	6,44,22,082	4,334,537(b)						
Amount remitted from Calcutta on account of Paper Currency Reserve	28,49,14,766	18,994,318	34,93,36,848	23,328,855	34,93,36,848	23,328,855		
			14,10,97,516	9,669,240	12,14,04,516	8,342,722		

(a) For average rate of Exchange on Secretary of State's Bills, *vide* Account No. 45, page 121.
(b) The difference between the sterling equivalent at 1*s.* 4*d.* the rupee and the sterling amount shown here, *viz.*, £39,732 represents the proportionate gain on the bills appropriated to the Gold Standard Reserve calculated in the manner stated in paragraph 2(*b*) of the Secretary of State's Despatch No. 53 Financial, dated 16th July 1915.

No. 94.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1917.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1916.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1917.	DISTRIBUTION OF CLOSING BALANCE.							
RESERVE TREASURIES.		PRESIDENCY BANKS.		BRANCHES OF PRESIDENCY BANKS.		DISTRICT TREASURIES.							DISTRICT TREASURIES.		BRANCHES OF PRESIDENCY BANKS.		PRESIDENCY BANKS.		RESERVE TREASURIES.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rs.		Rs.		Rs.		Rs.		Rs.	India.		Rs.		Rs.		Rs.		Rs.		Rs.
1	1,58,34,769	1	95,11,631	3	39,74,446	11	71,38,523	16	3,64,59,369	India, General	16	6,52,80,064	11	61,65,801	3	39,00,168	1	2,84,11,194	1	2,68,02,901
...	...	...	...	...	...	6	24,36,019	6	24,36,019	N.-W. Frontier Province	6	23,71,420	6	23,71,420	...	...	...	...	...	...
1	1,04,04,183	1	58,56,182	14	71,58,260	25	1,56,98,811	41	3,91,17,436	Madras	41	3,47,45,957	25	1,35,79,254	14	87,84,589	1	53,70,987	1	70,11,127
1	97,00,590	1	52,68,618	10	69,67,484	30	1,09,83,954	42	3,29,20,646	Bombay	42	5,87,69,265	30	1,49,78,745	10	71,82,572	1	2,47,99,345	1	1,18,08,603
...	...	(a)	8,80,431	1	4,93,368	27	48,60,436	28	62,34,235	Bengal	28	67,67,649	27	52,42,828	1	6,28,972	(a)	8,95,849	...	...
...	...	...	...	5	24,32,749	49	1,16,55,434	54	1,40,88,183	United Provinces of Agra and Oudh.	54	1,19,81,931	49	89,29,240	5	30,52,691	...	...	...	...
...	...	...	...	2	29,13,654	29	95,57,959	31	1,24,71,613	Punjab	31	96,93,827	29	73,06,292	2	23,87,535	...	...	...	...
...	...	...	...	3	68,33,431	39	76,76,262	42	1,45,09,693	Burma	43	1,84,13,047	40	99,59,846	3	84,53,201	...	...	...	...
...	...	...	...	1	5,85,604	19	44,50,909	20	50,36,513	Bihar and Orissa	20	49,45,009	19	41,11,263	1	8,33,746	...	...	...	...
...	...	...	...	1	(b)62,80,220	22	(b)62,68,859	23	1,25,49,079	Central Provinces and Berar	23	1,26,81,862	22	61,97,821	1	64,84,041	...	...	...	...
...	...	...	...	...	...	13	4,18,052	13	44,18,052	Assam	13	37,48,216	13	37,48,216	...	...	...	...	...	...
3	3,59,39,542	3	2,15,16,862	40	3,76,39,216	270	8,51,45,218	316	18,02,40,838	**Total India**	317	22,93,98,247	271	8,25,90,726	40	4,17,07,515	3	5,94,77,375	3	4,56,22,631
									£			£								
									12,016,056	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1		15,293,216								
										England.										
									(c)12,803,348	Home Treasury of the Government of India		(d)11,391,993								
									24,819,404	£ GRAND TOTAL £		26,685,209								

(a) This balance together with the balance shown against 'India, General' is held in the Presidency Bank of Bengal, Calcutta.
(b) Differs from last year's distribution for corrections since made
(c) Of this amount £5,792,631 represents the funds of the Gold Standard Reserve.
(d) " 6,001,456 " " " "

DELHI;
The 25th January 1918.

M. F. GAUNTLETT,
Comptroller and Auditor General.

APPENDIX A.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1916-17.

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No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the Year 1916-1917, including the amount of ADVANCES and REPAYMENTS on VARIOUS PROVINCES, and the TOTAL BALANCE in the

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
Revenue	2	Rs. 44,97,55,427	Rs. 17,19,75,157	Rs. 20,00,90,213	Rs. 20,74,56,028	Rs. 12,06,64,647	Rs. 9,90,06,509	1
Railway Irrigation and other Capital not charged to Revenue—								
Capital contributed by Native States towards outlay on State Railways	79A	10,00,000	...	...	...	...	...	2
Outlay of Railway Companies - Repayments	79	...	...	...	...	...	...	3
Raised and deposited by Railway Companies—On account of Subscribed Capital	79	94,56,454	...	...	...	...	...	4
Permanent Debt incurred	82	7,83,51,723	...	...	...	...	...	5
Temporary Debt incurred	82A	4,91,67,255	...	...	...	...	...	6
Unfunded Debt—								
Deposits of Service Funds	84	10,48,528	16,969	2,50,750	...	...	...	7
Savings Bank Deposits	85	10,46,21,742	13,72,645	14,23,879	12,33,508	9,81,423	8,82,543	8
TOTAL		10,56,70,270	13,89,614	16,74,629	12,33,508	9,81,423	8,82,543	9
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotments	72	...	42,35,704	94,27,702	60,44,904	37,08,838	59,19,907	10
Appropriation for Reduction of Debt	96	57,10,293	2,50,000	3,78,586	60,000	4,50,000	1,40,000	11
Deposits of Local Funds	86	12,86,936	2,64,21,445	1,18,49,250	1,12,40,047	1,33,14,812	1,06,51,269	12
Deposits of Sinking Funds	87	...	...	2,46,966	...	...	...	13
Gold Standard Reserve	...	3,27,82,125	...	3,04,25,322	...	...	...	14
Paper Currency Reserve	...	...	...	...	...	...	...	15
Paper Currency Reserve Depreciation Fund	...	...	...	...	...	...	...	16
Departmental and Judicial Deposits	89	16,82,53,477	4,52,68,330	6,80,59,489	7,35,36,261	5,62,62,965	3,75,94,405	17
Advances	97	7,48,87,390	63,93,857	1,80,78,816	18,24,751	33,29,737	89,81,969	18
Suspense Accounts	98	18,63,629	2,560	87,857	2,51,124	17,102	61,353	19
Miscellaneous	99	37,76,985	...	...	...	...	...	20
TOTAL		28,85,60,835	8,25,71,896	13,85,53,988	9,29,57,087	7,70,83,454	6 33,48,903	21
Loans and Advances by Imperial Government	90	30,20,637	12,79,671	26,780	3,43,189	...	2,80,814	22
Loans and Advances by Provincial Governments	90A	...	9,51,367	47,53,316	18,08,337	76,51,654	12,92,799	23
Loans to Local Boards for Railway Construction	91	...	1,20,299	...	...	...	...	24
Remittances—								
Inland Money Orders	100	63,02,06,156	...	...	...	...	...	25
Other Local Remittances	"	*—17,99,05,590*	19,98,040	27,70,43,241	*- 9,00,74,876*	2,77,55,899	6,04,66,091	26
Other Departmental Accounts	"	2,34,918	...	...	...	...	—...	27
Net Receipts by Civil Treasuries from—								
Railways	"	4,55,60,165	4,37,09,824	7,94,28,853	1,07,17,386	2,27,71,849	3,19,20,188	28
Net Receipts from Civil Treasuries by—								
Postal and Telegraph	"	1,90,24,767	...	...	...	...	...	29
Marine	"	11,69,46,438	...	...	...	...	...	30
Military Works	"	4,93,93,553	...	...	...	...	...	31
Military	"	61,77,43,194	...	...	...	...	...	32
Remittance Account between England and India	103	53,66,88,693	12,86,190	13,22,38,997	3,43,408	1,09,997	2,04,173	33
TOTAL		1,88,58,92,294	4,69,94,054	48,87,11,091	*—7,90,14,082*	5,06,37,745	9,25,90,452	34
Secretary of State's Bills drawn	93	...						35
Total Receipts		2,87,08,74,895	30,52,82,058	83,38,10,017	22,47,84,067	25,70,18,923	25,74,02,020	36
Opening Balance	94	3,64,59,369	3,91,17,436	3,29,20,646	62,34,235	1,40,88,183	1,49,07,632	37
GRAND TOTAL		2,90,73,34,264	34,43,99,494	86,67,30,663	23,10,18,302	27,11,07,106	27,23,09,652	38

of INDIA on the 31st March 1917; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and INDIAN TREASURIES on the 31st March 1917.

No. of Item.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
1	Rs. 10,21,57,584	Rs. 4,42,58,345	Rs. 4,38,31,201	Rs. 1,83,99,657	Rs. 1,45,75,94,768	£ 97,172,985	£ 877,445	98,050,430
2	...	...	...	...	10,00,000	66,667	...	66,667
3	...	...	...	...	...	...	14,772	14,772
4	...	...	...	...	94,56,454	630,431	...	630,431
5	...	...	...	...	7,83,51,723	5,223,448	...	5,223,448
6	...	...	...	...	4,91,67,255	3,277,817	2,000,000	5,277,817
7	...	...	...	...	13,16,247	87,749	27	87,776
8	6,85,009	7,02,381	5,40,756	2,49,551	11,26,93,437	7,512,896	...	7,512,896
9	6,85,009	7,02,381	5,40,756	2,49,551	11,40,09,684	7,600,645	27	7,600,672
10	34,27,808	5,00,995	25,71,241	1,22,434	3,59,59,533	2,397,302	...	2,397,302
11	...	2,00,000	...	...	71,88,879	479,258	...	479,258
12	71,82,420	1,00,89,768	53,53,346	22,28,170	9,96,17,463	6,641,164	...	6,641,164
13	...	...	232	...	2,47,198	16,479	...	16,479
14	...	...	...	...	6,32,07,447	4,213,830	24,525,105	28,738,935
15	...	...	...	...	...	...	46,984,376	46,984,376
16	...	...	...	...	...	...	399,080	399,080
17	2,70,26,842	1,71,98,066	1,54,23,593	34,46,058	51,20,69,436	34,137,966	...	34,137,966
18	41,09,131	6,10,499	23,57,845	8,01,030	12,13,75,025	8,091,669	2,934,337	11,026,006
19	1,48,191	10,148	26,349	17,625	24,85,938	165,730	...	165,730
20	...	...	...	...	37,76,985	251,799	955,320	1,207,119
21	4,18,94,392	2,86,09,476	2,57,32,606	66,15,317	84,59,27,954	56,395,197	75,798,218	132,193,415
22	...	...	...	...	49,51,091	330,072	...	330,072
23	14,53,829	8,01,442	17,47,073	4,82,748	2,09,42,565	1,396,171	...	1,396,171
24	...	...	...	...	1,20,299	8,020	...	8,020
25	...	...	...	...	63,02,06,156	42,013,744	...	42,013,744
26	*—6,44,80,239*	*—59,78,827*	*—1,69,43,573*	*—92,36,121*	6,44,045	42,936	...	42,936
27	...	...	...	7,271	2,42,189	16,145	...	16,145
28	70,99,466	*—1,44,575*	*—28,53,403*	*—4,99,046*	23,77,10,707	15,847,380	...	15,847,380
29	...	...	...	...	1,90,24,767	1,268,318	...	1,268,318
30	...	...	...	...	11,69,46,438	7,796,429	...	7,796,429
31	...	...	...	...	4,93,93,553	3,292,904	...	3,292,904
32	...	...	...	...	61,77,43,194	41,182,880	...	41,182,880
33	4,21,180	1,74,634	1,22,588	20,581	72,16,10,441	48,107,363	45,540,269	93,647,632
34	*—5,69,59,593*	*—59,48,768*	*—1,96,74,388*	*—97,07,315*	2,39,35,21,490	159,568,099	45,540,269	205,108,368
35	...	...	...	...	...	...	9,669,240	9,669,240
36	8,92,31,221	6,84,22,876	5,21,77,248	1,60,39,958	4,97,50,43,283	331,669,552	133,899,971	465,569,523
37	1,45,09,693	50,36,513	1,25,49,079	44,18,052	18,02,40,838	12,016,056	12,803,348	24,819,404
38	10,37,40,914	7,34,59,389	6,47,26,327	2,04,58,010	5,15,52,84,121	343,685,608	146,703,319	490,388,927

No. 95.—ACCOUNT of the Aggregate of Balance of Public Money in the Treasuries of India . 1916-1917, including the amount of Advances and Repayments on various Accounts, the the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure	3	45,51,77,968	8,51,86,503	9,16,12,184	6,99,09,029	8,62,18,725	7,17,99,682	1
Add—Provincial Surpluses transferred to Deposit	3	...	42,35,704	94,27,702	60,44,904	37,08,838	59,19,907	2
Deduct—Provincial Deficits charged to Deposit	3	...	...	...	...	...	...	3
TOTAL		45,51,77,968	8,94,22,207	10,10,39,886	7,59,53,933	8,99,27,563	7,77,19,589	4
Railway, Irrigation and other Capital not charged to Revenue—								
Outlay on Irrigation Works	73	...	6,07,438	2,37,489	...	6,56,826	43,15,583	5
Outlay on State Railways	73	2,33,05,410	...	...	...	...	...	6
Initial Expenditure on New Capital at Delhi	80	33,36,650	...	...	...	...	...	7
Outlay of Railway Companies—Payments for Capital Outlay	79	67,50,542	...	...	...	...	...	8
Raised and deposited by Railway Companies—Payments for discharge of debentures	...	...	...	...	...	...	...	9
Permanent Debt discharged—								
Sterling Debt—								
India Bonds	82	...	...	...	...	...	...	10
Rupee Debt—								
4 p. c.	82	12,00,000	...	...	...	...	...	11
3½ p. c.	82	(*b*) 23,21,850	...	...	...	...	...	12
3 p. c.	82	(*a*) 8,24,500	...	...	...	...	...	13
TOTAL		43,46,350	...	...	...	...	...	14
Temporary Debt discharged	82A	6,00,00,000	...	...	...	...	...	15
Unfunded Debt—								
Special Loans	82B	...	1,260	...	...	2,036	...	16
Deposits of Service Funds	84	11,83,539	18,847	1,93,575	...	...	...	17
Savings Bank Deposits	85	8,66,12,450	5,62,640	7,81,037	5,17,985	5,99,215	3,89,234	18
TOTAL		8,77,95,989	5,82,747	9,74,612	5,17,985	6,01,251	3,89,234	19
Deposits and Advances not bearing Interest—								
Deposits of Local Funds	72	12,36,038	2,62,32,160	1,11,03,805	1,15,95,357	1,31,83,942	1,03,21,253	20
Gold Standard Reserve	86	3,25,84,892	...	2,79,20,955	...	...	...	21
Paper Currency Reserve	87	...	...	...	...	...	...	22
Paper Currency Reserve Depreciation Fund	...	...	...	...	...	...	...	23
Departmental and Judicial Deposits	89	16,86,86,289	4,49,43,494	6,61,42,596	6,96,65,349	5,51,14,802	3,65,86,411	24
Advances	97	8,18,09,945	64,92,242	1,78,76,517	19,11,524	24,78,513	84,91,423	25
Suspense Accounts	98	13,57,85,179	2 86,319	3,09,465	17,809	15,271	35,974	26
Miscellaneous	99	2,03,633	39,842	1,15,684	...	...	...	27
TOTAL		42,03,05,976	7,79,94,057	12,34,69,022	8,31,90,039	7,07,92,528	5,57,35,061	28
Loans and Advances by Imperial Government	90	8,25,330	11,00,000	27,00,000	...	...	2,88,989	29
Loans and Advances by Provincial Governments	90A	...	10,14,901	16,42,771	11,40,197	22,52,475	10,29,824	30
Loans to Local Boards for Railway construction	91	...	...	...	...	...	...	31
Remittances—								
Inland Money Orders	100	62,77,70,494	...	...	...	...	...	32
Other Departmental Accounts	100	9,68,52,679	—1,63,40,503	—92,70,472	—1,17,61,331	—1,43,65,141	—2,74,95,678	33
Net Payments into Civil Treasuries by—Railways	100	23,49,54,488	...	—858	—5,456	—8,469	—16	34
Net Issues from Civil Treasuries to—								
Postal and Telegraph	100	—14,23,677	1,81,62,702	1,97,11,837	—65,36,375	2,56,87,480	1,64,54,048	35
Marine	100	—3,32,963	—4,65,612	4,07,20,978	6,86,90,625	5,822	224	36
Military Works	100	38,75,630	20,96,345	2,90,95,860	3,09,557	27,65,012	91,05,690	37
Military	100	10,85,29,295	4,01,02,730	23,15,86,941	78,71,324	8,07,63,376	12,26,94,160	38
Remittance Account between England and India	103	89,17,65,896	23,96,931	5,48,10,234	48,80,155	46,452	7,697	39
TOTAL		1,95,92,91,842	4,59,52,593	36,66,54,520	6,34,48,499	9,48,94,532	12,07,66,125	40
Secretary of State's Bills paid	93	—17,90,81,857	9,29,79,594	21,12,43,038	...	...	...	41
Total Disbursements		2,84,20,54,200	30,96,53,537	80,79,61,398	22,42,50,653	25,91,25,175	26,02,44,405	42
Closing Balance	94	5,52,80,064	3,47,45,957	5,87,69,265	67,67,649	1,19,81,931	1,20,65,247	43
GRAND TOTAL		2,90,73,34,264	34,43,99,494	86,67,30,663	23,10,18,302	27,11,07,106	27,23,09,652	44

(*a*) Due to transactions in connection with the conversion of 3 per cent. loan of
(*b*) Includes Rs. 22,61,150 on account conversion of 3½ per cent. loans into 4

on the 31st March 1917; the amount of Debt incurred and discharged during the Year Supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1917—*concld.*

No. of Item.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	GRAND TOTAL.
	Rs.	Rs	Rs.	Rs.	Rs.	£	£	£
1	6,11,02,157	3,57,17,342	3,39,40,840	1,47,75,532	1,00,54,39,962	67,029,331	21,145,627	88,174,958
2	34,27,808	5,00,995	25,71,241	1,22,434	3,59,59,533	2,397,302	...	2,397,302
3	...	...	...	...	...	...	...	...
4	6,45,29,965	3,62,18,337	3,65,12,081	1,48,97,966	1,04,13,99,495	69,426,633	21,145,627	90,572,260
5	4,37,204	—1,500	13,23,694	...	75,76,734	505,115	6,968	512,083
6	...	...	...	...	2,33,05,410	1,553,694	318,654	1,872,348
7	...	...	...	...	33,36,650	222,443	21,854	244,297
8	...	...	...	...	67,50,542	450,036	335,329	785,365
9	...	...	...	...	...	...	75,000	75,000
10	...	...	...	...	...	..	500,000	500,000
11	...	...	...	...	12,00,000	80,000	...	80,000
12	...	...	...	...	23,21,850	154,790	...	154,790
13	...	...	...	...	8,24,500	54,967	...	54,967
14	...	...	...	...	43,46,350	289,757	500,000	789,757
15	...	...	...	...	6,00,00,000	4,000,000	9,000,000	13,000,000
16	...	...	...	...	3,296	220	...	220
17	...	...	...	...	13,95,961	93,064	...	93,064
18	3,46,888	2,98,797	3,02,653	77,058	9,04,87,957	6,032,531	...	6,032,531
19	3,46,888	2,98,797	3,02,653	77,058	9,18,87,214	6,125,815	...	6,125,815
20	73,33,770	91,33,397	53,64,509	21,66,898	9,79,71,129	6,531,408	...	6,531,408
21	...	...	...	...	6,05,05,847	4,033,724	24,316,280	28,350,004
22	...	...	...	...	...	...	46,984,376	46,984,376
23	...	...	...	...	...	...	399,080	399,080
24	2,59,99,383	1,73,78,933	1,54,42,210	40,16,018	50,39,75,485	33,598,366	...	33,598,366
25	42,16,401	5,69,428	24,33,238	7,45,208	12,70,24,439	8,468,296	3,013,624	11,481,920
26	1,59,290	20,128	...	3,219	13,66,32,654	9,108,843	...	9,108,843
27	...	...	...	...	3,59,159	23,944	310,625	334,569
28	3,77,08,844	2,71,01,886	2,32,39,957	69,31,343	92,64,68,713	61,764,581	75,023,985	136,788,566
29	...	...	...	...	49,14,319	327,621	...	327,621
30	15,84,979	10,41,388	6,09,232	18,44,363	1,21,60,130	810,676	...	810,676
31	...	...	...	...	...	...	...	...
32	...	...	...	...	62,77,70,494	41,851,366	...	41,851,366
33	—56,68,949	—67,93,081	—65,34,356	14,71,878	95,046	6,337	...	6,337
34	...	3,858	...	28,439	23,49,71,986	15,664,799	...	15,664,799
35	—3,61,12,785	88,45,111	—1,36,07,986	—94,87,985	1,89,92,370	1,266,158	...	1,266,158
36	79,39,400	—7,481	6,744	64,826	11,66,22,563	7,774,838	...	7,774,838
37	5,40,231	69,160	4,10,719	59,396	4,83,27,650	3,221,843	...	3,221,843
38	1,38,39,746	16,04,078	97,80,709	8,17,944	61,75,90,303	41,172,687	...	41,172,687
39	1,82,294	1,33,827	1,018	4,566	95,42,29,070	63,615,271	28,883,909	92,499,180
40	—1,92,80,013	38,55,472	—99,43,152	—70,40,936	2,61,85,99,482	174,573,299	28,883,909	203,457,208
41	...	...	...	...	12,51,40,835	8,342,722	...	8,342,722
42	8,53,27,867	6,85,14,380	5,20,44,465	1,67,09,794	4,92,58,85,874	3,28,392,392	135,311,326	463,703,718
43	1,84,13,047	49,45,009	1,26,31,862	37,48,216	22,93,98,247	15,293,216	11,391,993	26,685,209
44	10,37,40,914	7,34,59,389	6,47,26,327	2,04,58,010	5,15,52,84,121	343,685,608	146,703,319	490,388,927

1896-97 to 3½ per cent. loans and to 4 per cent. conversion loan of 1916.
per cent. conversion loans of 1916.

No. 96.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT for the Year ended 31st March 1917.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.	Total Converted into £ at R15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Appropriation for Reduction of Debt	57,10,293	...	2,50,000	3,78,586	60,000	4,50,000	1,40,000	...	2,00,000	...	...	71,88,879	4,79,258

No. 97.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the Year ended 31st March 1917.

Receipts.	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—												
Civil Advances	1,02,51,638	2,53,611	9,00,588	8,65,315	5,62,236	9,07,693	3,90,371	6,42,975	3,29,613	6,41,123	1,84,315	1,59,29,478
Advances for Rest Camps	...	2,004	...	...	...	553	3,380	...	...	...	...	5,937
Special Advances	1,80,179	...	1,57,535	...	2,27,114	2,038	19,900	...	17,635	1,22,512	8,199	7,35,112
Forest Advances	2,79,919	83,877	20,40,259	15,26,568	4,27,070	14,78,044	6,72,699	52,75,964	2,10,392	15,88,776	5,32,086	1,21,15,654
REVENUE ADVANCES—												
Advances for Survey Operations	...	...	6,19,557	3,92,760	...	...	10,304	...	...	...	2,081	10,24,702
Salt and Excise Advances	...	...	4,250	11,613	...	...	...	...	...	606	...	16,469
Opium Advances	...	...	...	...	...	43,284	...	...	...	...	...	43,284
Stock Account—Opium	...	...	2,793	26,56,262	...	...	...	...	...	...	...	26,59,055
Do —Ganja	6,328	...	...	...	...	...	...	...	2,281	...	...	8,609
Advances Recoverable, Postal and Telegraph	22,80,037	...	...	...	...	...	...	...	...	...	...	22,80,037
Advances Recoverable, Marine	3,21,11,588	...	...	...	...	...	...	...	...	...	...	3,21,11,588
Advances Recoverable, Military (Net)	(a)1,07,038	...	...	...	...	...	...	...	...	...	...	1,07,038
Stock Account—Grain Depôt	...	...	...	...	...	...	...	...	...	...	...	...
Do. Agriculture	...	...	...	7	...	...	...	...	...	...	...	7
Advances Recoverable, Public Works	2,30,830	3,450	...	...	60,131	...	66,257	1,86,265	16,045	...	49,254	6,12,232
PERMANENT ADVANCES—												
Permanent Advances, Civil	9,300	64	21,096	23,153	1,68,891	3,649	80,299	3,927	21,303	4,828	650	3,37,160
Ditto Postal and Telegraph	267	...	...	...	...	...	...	...	...	...	...	267
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	2,24,863	...	...	...	...	...	...	...	...	...	...	2,24,863
Ditto ditto Mauritius	1,88,895	...	...	...	...	...	...	...	...	...	...	1,88,895

Ditto ditto, Straits Settlements	21,66,742	...	...	...	...	...	...	...	...	...	...	21,66,742
Ditto ditto, Hong-Kong	28,666	...	...	...	...	...	...	...	...	...	...	28,666
Ditto ditto, Federated Malay States	7,83,631	...	...	...	...	...	...	...	...	...	...	7,83,631
Ditto ditto, Kedah State	1,585	...	...	...	...	...	...	...	...	...	...	1,585
Account Current with Native State—												
Civil	9,62,679	...	23,41,276	2,49,553	3,79,309	...	73,84,628	...	...	...	...	1,13,17,445
Postal and Telegraph	2,11,18,276	...	...	...	...	...	...	...	...	...	...	2,11,18,276
Charges on account of Quarantine Officers recoverable from Persian Government	5,604	...	...	...	...	...	...	...	...	...	...	5,604
COINAGE ACCOUNTS—												
Mint Certificates	...	...	...	8,72,692	...	...	...	...	...	...	...	8,72,692
Small Coin Depôt Balances (Net)	...	...	3,06,503	2,13,950	...	8,94,476	11,125	...	13,230	...	24,445	14,63,729
Bullion Advances for Coinage (Net)	...	...	...	...	...	...	...	...	...	...	...	...
Bronze Coinage Accounts (Net)	...	...	...	2,05,938	...	...	...	...	...	...	...	2,05,938
Profit on Rupee Coinage Account (Net)	...	...	...	...	...	...	...	...	...	...	...	...
Currency silver in process of coinage (Net)	39,49,325	...	...	1,10,61,005	...	...	...	...	...	...	...	£0,10,330
TOTAL INDIA . R	7,48,87,390	3,43,006	63,93,857	1,80,78,816	18,24,751	33,29,737	86,38,963	41,09,131	6,10,499	23,57,845	8,01,030	12,13,75,025

ENGLAND—		
Total Receipts in India converted into £ at Rs. 15 = £1 . £		**8,091,669**
Repayment of Advances—		
Repayment by the War Office Expenditure in England in connection with Expeditionary Forces and other War Services	1,392,223	
Stores supplied on Contracts transferred to the War Office	1,316,507	
		2,708,730
Repayment by the Imperial Government of Expenditure in England in connection with		
Pay of Indian Army Officers lent for duty with the Naval Division		229
Pay of Indian Army Officers lent for duty under the Ministry of Munitions		1,909
Portion of expenditure in England in connection with		
Disturbances in Persia		12,250
Persian Gulf Radio Offices		59
Portion of advances to the Imperial Bank of Persia for the purposes of the Persian Government		16,792
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents		193,749
Expenditure in connection with the Indian Soldiers' Fund		619
		2,934,337
TOTAL . £		11,026,006

(a) Mhow Division . . 93,353
Lucknow Division . . 13,685
1,07,038

No. 97.—ACCOUNT of Repayment of Advances and Advances Repayable, for the Year ended 31st March 1917—*continued.*

Disbursements.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—												
Civil Advances	1,04,22,192	2,28,835	9,44,930	10,82,824	5,69,332	10,28,478	3,89,388	6,67,375	2,65,195	6,19,073	1,67,397	1,63,85,019
Advances for Rest Camps	...	1,100	...	...	...	353	2,658	...	...	...	...	4,111
Special Advances	2,03,518	20,000	1,61,377	...	2,52,775	1,911	35,433	...	11,925	1,70,710	5,576	8,63,225
Forest Advances	2,92,151	84,204	20,37,220	15,85,259	4,26,091	14,04,931	6,70,783	32,20,938	2,10,543	16,30,755	5,29,054	1,20,91,929
REVENUE ADVANCES—												
Advances for Survey Operations	...	...	6,78,969	3,57,144	...	...	10,087	...	...	...	179	10,46,379
Salt and Excise Advances	...	...	2,654	10,110	...	...	...	...	...	1,070	...	13,834
Opium Advances	...	...	...	...	...	40,305	...	...	...	...	...	40,305
Stock Account—Opium	...	...	2,856	26,56,263	...	...	...	...	...	...	...	26,59,119
Do. —Gunja	7,073	...	...	...	...	...	...	...	3,112	...	...	10,185
Do. Agriculture	...	...	...	7	...	...	...	...	...	...	...	7
Advances Recoverable, Postal and Telegraph	23,83,745	...	...	...	...	...	...	...	...	...	...	23,83,745
Ditto, Marine	3,39,36,378	...	...	...	...	...	...	...	...	...	...	3,39,36,378
Ditto, Military (Net)	(a)31,10,807	...	...	...	...	...	...	...	...	...	...	31,10,807
Advances Recoverable, Public Works	2,30,918	3,335	...	...	30,346	...	74,220	1,45,517	13,908	...	42,502	5,40,746
PERMANENT ADVANCES—												
Permanent Advances, Civil	9,946	504	14,879	19,632	1,63,506	2,535	81,882	4,967	64,745	11,630	500	3,74,728
Ditto. Postal and Telegraph	28	...	...	...	...	...	...	...	...	...	...	28
ACCOUNTS WITH FOREIGN STATES—												
H.M.'s Colonial Government, Ceylon	2,98,051	...	...	...	...	...	...	...	...	...	...	2,98,051
Ditto ditto, Mauritius	1,36,102	...	...	...	...	...	...	...	...	...	...	1,36,102
Ditto ditto, Straits Settlements	19,12,243	...	...	...	...	...	...	...	...	...	...	19,12,243
Ditto ditto, Hong-Kong	67,169	...	...	...	...	...	...	...	...	...	...	67,169
Ditto ditto, Federated Malay States	11,43,864	...	...	...	...	...	...	...	...	...	...	11,43,864
Ditto ditto, Kedah State	1,767	...	...	...	...	...	...	...	...	...	...	1,767
ACCOUNT CURRENT WITH NATIVE STATES—												
Civil	9,98,804	...	26,49,357	2,63,246	4,69,474	...	68,88,994	...	...	...	...	1,12,69,875
Postal and Telegraph	2,07,57,631	...	...	...	...	...	...	...	...	...	...	2,07,57,631
Charges on account of Quarantine Officers recoverable from Persian Government	11,779	...	...	...	...	...	...	...	...	...	...	11,779

COINAGE ACCOUNTS—												
Mint certificates	...	...	...	10,06,214	...	...	...	...	...	...	...	10,06,214
Nickel Coinage Account (Net)	...	...	...	81,466	...	...	...	...	...	...	...	81,466
Bronze Coinage Account (Net)	6,48,806	...	...	...	...	...	...	...	...	...	...	6,48,806
Bullion advances for coinage (Net)	52,27,171	...	...	1,08,14,352	...	...	...	...	...	...	...	1,60,41,523
Small coin depôt balances (Net)	9,802							1,77,604				1,87,406
TOTAL INDIA R.	8,18,09,945	3,37,978	64,92,242	1,78,76,517	19,11,524	24,78,513	81,53,445	42,16,401	5,69,428	24,33,238	7,45,208	12,70,24,439

Total Disbursements in India converted into £ at Rs. 15=£1 £ **8,468,296**

ENGLAND—

ADVANCES REPAYABLE—

RECOVERABLE FROM THE WAR OFFICE :		
Expenditure in England in connection with Expeditionary Forces and other War Services	1,392,223	
Stores supplied on Contracts transferred to the War Office	1,316,507	
		2,708,730
RECOVERABLE FROM THE IMPERIAL GOVERNMENT :		
Expenditure in England in connection with		
Pay of Indian Army Officers lent for duty with the Naval Division	1	
Do. do. do. under the Ministry of Munitions	2,740	
Pay of Second-Lieutenants on appointment to the Indian Army	1,831	
Portion of expenditure in England in connection with		
South Persia Military Police	476	
Lighting and buoying the Persian Gulf	171	
Persian Gulf Radio Offices	62	
Defence Works at Aden	725	
Turco Persian Frontier Commission	38	
Advances to the Imperial Bank of Persia for the purposes of the Persian Government	90,000	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents	185,782	
Expenditure in connection with the Indian Soldiers' Fund	480	
Expenditure consequent on disturbances in Persia	22,588	
		3,04,894
		3,013,624
TOTAL		11,481,920

	R
(a) Peshawar Division	54,661
Rawalpindi „	87,851
3rd Lahore „	60,758
Quetta „	35,935
Poona „	5,65,320
Meerut „	61,014
Secunderabad „	25,672
Burma „	21,377
Supply Accounts	17,53,931
Central War Accounts	4,44,288
	31,10,807

No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Receipts—												
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	...	...	2,560	...	12,250	2,577	...	...	...	...	980	18,367
English Stores Suspense Account	...	...	...	...	...	...	...	...	1,512	...	...	1,512
Distillery deposits of Native States	...	...	...	...	...	...	...	...	...	5,381	...	5,381
CHEQUES AND BILLS—												
Pre-audit Cheques	1,04,174	...	...	...	1,97,601	14,525	44,761	...	...	20,295	...	3,81,356
Departmental Cheques	...	...	...	87,857	375	...	2,097	...	...	...	263	90,592
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	6,97,009	14,495	...	...	40,398	...	...	1,48,191	8,636	673	16,382	9,26,284
Military	(a)4,58,801	...	...	...	...	...	...	...	...	...	...	4,58,801
Marine	9,579	...	...	...	...	...	...	...	...	...	...	9,579
Military Works	9,432	...	...	...	...	...	...	...	...	...	...	9,432
RAILWAY CASH BALANCES—												
Railway Capital	5,84,634	...	...	...	...	...	...	...	...	...	...	5,84,634
Total Receipts in India . Rs.	18,63,629	14,495	2,560	87,857	2,51,124	17,102	46,858	1,48,191	10,148	26,349	17,625	24,85,938

Total Receipts in India converted into £ at Rs. 15=£1 . =£165,730

Disbursements—												
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	7,38,582	12,983	...	1,35,642	...	...	19,660	1,32,704	20,128	...	...	10,59,699
English Stores Suspense Account	...	...	3,719	1,524	17,809	212	478	11	...	...	...	23,753
Savings Bank Investment Account	2,36,932	...	...	...	...	...	...	...	...	...	...	2,36,932
National Health Insurance Stamps	4,07,173	...	...	...	...	...	...	...	...	...	...	4,07,173
Suspense Account, Central War Accounts	13,14,94,500	...	...	...	...	...	...	...	...	...	...	13,14,94,500
Suspense Account, Postal and Telegraph	23,548	...	...	...	...	...	...	...	...	...	...	23,548
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	2,68,678	15,157	...	...	...	26,575	...	...	...	3,10,410
Viceroy's Tour Cheques	1,618	...	...	...	...	...	...	...	...	...	...	1,618
Delhi Audit Officer's Cheques Issued	1,52,496	...	...	...	...	...	...	...	...	...	...	1,52,496
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	13,922	1,57,142	...	15,059	2,853	...	...	...	...	1,88,976
Military	(b) 10,58,512	...	...	...	...	...	...	...	...	...	...	10,58,512
Postal and Telegraph	12,35,069	...	...	...	...	...	...	...	...	...	...	12,35,069
RAILWAY CASH BALANCES—												
Railway Revenue	4,36,749	...	...	...	...	...	...	...	...	...	3,219	4,39,968
Total Disbursements in India . Rs.	13,57,85,179	12,983	2,86,319	3,09,465	17,809	15,271	22,991	1,59,290	20,128	...	3,219	13,66,32,654

Total Disbursements in India converted into £ at Rs. 15=£1 . = £ 9,108,843

(a) Military 2nd (Rawalpindi) Division . 95,985
Do. 5th (Mhow) do. . 1,59,596
Do. 7th (Meerut) do. . 31,531
Do. 8th (Lucknow) do. . 86,966
Do. 9th (Secunderabad) . . 83,570
Do. Burma Division . . 1,153
4,58,801

(b) Military 1st (Peshawar) Division . 14,512
Do. 3rd (Lahore) do. . 1,35,409
Do. 4th (Quetta) do. . 63,950
Do. 6th (Poona) do. . 1,23,292
Do. Supply Accounts do. . 14,320
Central War Accounts . . 7,06,529
10,58,512

No. 99.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS ADVANCES, ETC., for the Year ended 31st March 1917.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Receipts.												
MISCELLANEOUS—	R	R	R	R	R	R	R	R	R	R	R	R
Mysore Railway Debenture Sinking Fund	3,27,083	...	...	...	...	...	...	...	...	...	...	3,27,083
Government Account	34,49,902	...	...	...	...	...	...	...	...	...	...	34,49,902
Total Receipts in India Rs.	37,76,985	...	...	...	...	...	...	...	...	...	...	37,76,985

Total Receipts in India converted into £ at Rs. 15 = £1			£ 251,799
ENGLAND :—	£	£	
Enemy Ships employed under the control of the India Office	...	774,492	
War—1914 :—			
Burma War Fund :			
Amount remitted for War purposes not connected with the taking of life	175,534		
Interest on unexpended balance of the Fund	1,792		
	177,326		
Amount remitted by the staff of the Bombay Baroda and Central India Railway Company for the purchase of an aeroplane	1,500		
Sundry items	1,093		
		179,919	
Receipts in respect of the Currie Scholarship		35	
Receipts in respect of the Norman Memorial Fund		17	
Passages of Indian Students		857	
			955,320
Total Receipts			£ 1,207,119

Disbursements.												
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund	1,54,393	...	...	...	...	...	...	...	...	...	...	1,54,393
London Bills Payable, Exchange	49,240	...	39,842	1,15,684	...	...	...	...	...	...	...	2,04,766
Total Disbursements in India Rs.	2,03,633	...	39,842	1,15,684	...	...	...	...	...	...	...	3,59,159

Total Disbursements in India converted into £ at Rs. 15 = £1			£ 23,944
ENGLAND :—	£	£	
Enemy Ships employed under the control of the India Office		250,068	
War—1914 :—			
Burma War Fund :			
Payments to Societies engaged in medical hospital and other charitable work	56,503		
Purchase of an aeroplane on behalf of the staff of the Bombay Baroda and Central India Railway Company	1,500		
Sundry items	1,626		
		59,629	
Payments in respect of the Norman Memorial Fund		17	
Passages of Indian Students		901	
Portion of outstanding Interest repaid by Railway Companies on the purchase of the undertakings by the State :—			
Bombay, Baroda and Central India	6		
Madras	4		
		10	
			310,625
Total Disbursements			334,569

No. 100.—ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1917.

Receipts.	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MONEY ORDERS	63,02,06,156	...	63,02,06,156	...	...	...	...	...	...	...	...	...	63,02,06,156
Other Local Remitances . .	4,60,90,02,215	4,60,83,58,170	*—17,99,05,590*	19,98,040	27,70,43,241	*—9,00,74,876*	2,77,55,899	6,01,66,091	*—6,44,80,239*	*—59,78,827*	*—1,69,43,573*	*—92,36,121*	6,44,045
OTHER DEPARTMENTAL ACCOUNTS—													
Transfers Railway Department .	41,01,65,303	41,01,65,303	*—7,271*	...	...	...	...	...	...	...	...	7,271	...
Transfers between Indian Postal and Telegrah Department and Indo European Telegraphs	12,92,841	12,92,717	124	...	...	...	...	...	...	...	...	...	124
Accounts Current between Military and Military	58,82,12,633	58,79,70,568	2,42,065	...	...	...	...	...	...	...	...	...	2,42,065
Accounts Current between Military and Railway	15,63,197	15,63,197	...	...	...	...	...	...	...	...	...	...	...
Transfers between Public Works Officers	85,63,834	85,63,834	...	...	...	...	...	...	...	...	...	...	...
TOTAL . .	1,00,97,97,808	1,00,95,55,619	2,34,918	...	...	...	...	...	...	...	...	7,271	2,42,189
NET RECEIPTS BY CIVIL TREASURIES FROM RAILWAYS—													
Accounts Current between Civil and Railway, Civil Accounts . .	62,57,53,326	38,80,42,619	4,55,60,165	4,37,09,824	7,94,28,853	1,07,17,386	2,27,71,849	3,19,20,188	70,99,466	*—1,44,575*	*—28,53,403*	*—4,99,046*	23,77,10,707
NET RECEIPTS FROM CIVIL TREASURIES BY POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts . .	31,40,64,061	29,50,39,294	1,90,24,767	...	...	...	...	...	...	...	...	...	1,90,24,767
Accounts Current between Civil and Marine, Marine Accounts .	12,27,49,507	58,03,069	11,69,46,438	...	...	...	...	...	...	...	...	...	11,69,46,438
Accounts Current between Civil and Military Works, Military Works Accounts . .	5,67,25,704	73,32,151	4,93,93,553	...	...	...	...	...	...	...	...	...	4,93,93,553
Accounts Current between Civil and Military, Military Accounts .	65,37,86,844	3,60,43,650	61,77,43,194	...	...	...	...	...	...	...	...	...	61,77,43,194
TOTAL . .	1,14,73,26,116	34,42,18,164	80,31,07,952	...	...	...	...	...	...	...	...	...	80,31,07,952
REMITTANCE ACCOUNT BETWEEN ENGLAN DAND INDIA . .	72,16,10,442	...	58,66,88,693	12,86,190	13,22,38,997	3,43,408	1,09,997	2,04,173	4,21,180	1,74,634	1,22,588	20,581	72,16,10,441

Disbursements.													
MONEY ORDERS	...	62,77,70,494	62,77,70,494	...	...	...	...	...	...	...	...	...	62,77,70,494
OTHER DEPARTMENTAL ACCOUNTS—													
Accounts Current between Civil and Civil	28,53,18,373	28,54,13,419	9,68,52,679	*—1,63,40,503*	*—92,70,472*	*—1,17.61,331*	*—1,43,65.141*	*—2,74,95,678*	*—56,68,949*	*—67,93,081*	*—65,34,356*	14,71,878	95,046
NET PAYMENTS INTO CIVIL TREASURIES BY RAILWAYS—													
Accounts Current between Civil and Railway, Railway Accounts .	38,99,17,386	62,48,89,372	23,49,54,488	...	*—858*	*—5,456*	*—8,469*	*—16*	...	3,858	...	28,439	23,49,71,986
NET ISSUES FROM CIVIL TREASURIES TO POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Civil Accounts . . .	29,43,59,986	31,33,52,356	*—41,23,677*	1,81,62,702	1,97,11,837	*—65,36,375*	2,56,87,480	1,64,54,048	*—3,61,12,785*	88,45,111	*—1,36,07,986*	*—94,87,985*	1,89,92,370
Accounts Current between Civil and Marine, Civil Accounts . .	57,18,030	12,23,40,593	*—3,32,963*	*—4,65,612*	4,07,20,973	6,86,90,625	5,822	224	79,39,400	*—7,481*	6,744	64,826	11,66,22,563
Accounts Current between Civil and Military Works, Civil Accounts	82,27,876	5,65,55,526	38,75,630	20,96,345	2,90,95,860	3,09,557	27,65,012	91,05,690	5,40,281	69,160	4,10,719	59,396	4,83,27,650
Accounts Current between Civil and Military, Civil Accounts .	3,29,65,015	65,05,55,318	10,85,29,295	4,01,02,730	23,15,86,941	78,71,324	8,07,63,376	12,26,94,160	1,38,39,746	16,04,078	97,80,709	8,17,944	61,75,90,303
TOTAL .	34,12,70,907	1,14,28,03,793	10,79,48,285	5,98,96,165	32,11,15,616	7,03,35,131	10,92,21,690	14,82,54,122	*—1,37,93,358*	1,05,10,868	*—34,09,814*	*—85,45,819*	80,15,32,886
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . .	...	95,42,29,070	89,17,65,896	23,96,931	5,48,10,234	48,80,155	46,452	7,697	1,82,294	1,33,827	1,018	4,566	95,42,29,070

No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1917.

Abstract.

	Net Receipts + Payments —.
India, General	*—17,99,05,590*
North-West Frontier Province	+4,16,34,339
Madras	+19,98,040
Bombay	+27,70,43,241
Bengal	*—9,00,74,876*
United Provinces of Agra and Oudh	+2,77,55,899
Punjab	+1,88,31,752
Burma	*—6,44,80,239*
Bihar and Orissa	*—59,78,827*
Central Provinces and Berar	*—1,69,43,573*
Assam	*—92,36,121*
Total	+6,44,045
Total converted into £ at R15=£1	**42,936**

No. 101—Other Local Remittances during the Year ended 31st March 1917—*contd.*

Details.	India, General.			North West Frontier Province.			Madras.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	48,38,91,312	48,38,91,312	...	3,99,49,275	3,99,49,275	...	25,89,64,250	25,89,64,250	...
Forest Remittances	10,11,092	10,37,056	—25,964	3,53,624	3,73,284	—19,660	73,88,034	73,95,005	—6,971
Customs Remittances	...	...	...	...	...	...	1,03,44,241	1,03,44,187	+54
Salt Remittances	...	...	...	...	...	...	1,53,73,680	1,53,65,321	+8,359
Post Office Remittances—									
Transfers between Postal and Telegraph Officers	18,20,23,970	18,20,06,264	+17,706	...	...	...	...	...	...
Treasury Suspense Account	50,81,11,873	50,79,75,836	+1,36,037	...	...	...	...	...	...
Mint Remittances	4,76,51,968	4,76,52,843	—875	...	...	...	...	...	...
Small Coin Depôt Remittances	70,93,716	70,93,716	...	...	...	...	33,32,295	33,32,295	...
Bengal Remittances	...	...	...	...	...	...	...	...	...
Miscellaneous Remittances	24,17,799	24,15,426	+2,373	...	...	...	5,42,202	5,42,040	+162
Public Works Remittances	...	...	...	17,06,453	17,05,788	+665	1,26,62,779	1,26,34,563	+28,216
North-West Frontier Suspense Account	...	...	...	4,27,85,377	10,17,051	+1,47,68,326	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	6,37,355	6,66,805	—29,450	10,23,032	10,22,894	+138	1,06,25,150	1,07,18,350	—93,200
Foreign Supply Bills	1,39,31,783	1,39,42,194	—10,411	27,050	27,050	...	2,69,095	2,66,845	+2,250
Remittance Transfer Receipts since April 1873	20,89,699	20,65,752	+23,947	11,47,077	12,45,876	—98,799	46,84,270	45,62,168	+1,22,102
Foreign Remittance Transfer Receipts	1,22,31,173	1,23,29,131	—97,958	6,61,369	6,73,566	—12,197	13,07,362	13,07,079	+283
Emigrants' Remittance Receipts	982	1,827	—845	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	34,77,70,812	52,76,92,722	—17,99,21,910	...	4,134	—4,134	4,80,49,929	4,61,13,144	+19,36,785
Central Adjusting Account	35,05,52,900	35,05,51,140	+1,760	...	...	...	...	...	...
TOTAL	1,95,94,16,434	2,13,93,22,024	—17,99,05,590	8,76,53,257	4,60,18,918	+4,16,34,339	37,35,43,287	37,15,45,247	+19,98,040

No. 101—Other Local Remittances during the Year ended 31st March 1917—*contd.*

Details—*contd.*	Bombay.			Bengal.			United Provinces of Agra and Oudh.			Punjab.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—*contd.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—*contd.*												
Cash Remittances between Treasuries	50,49,84,151	50,49,84,151	...	12,56,92,840	12,56,92,840	...	19,72,41,839	19,72,41,839	...	19,87,50,507	19,87,50,507	...
Opium Remittances	...	...	...	...	...	...	1,08,76,099	1,08,76,007	+92	...	...	...
Customs Remittances	4,70,79,591	4,70,79,591	...	6,52,96,821	6,52,96,818	+3	...	...	...	...	...	...
Forest Remittances	53,51,205	53,51,204	+1	18,95,184	19,11,452	*—16,268*	61,23,190	60,87,876	+35,314	20,82,032	20,53,709	+28,323
Small Coin Depôt Remittances	51,52,779	52,05,779	*—53,000*	...	...	...	43,23,279	43,23,279	...	12,14,925	12,29,435	*—14,510*
Judicial Remittances	...	...	...	11,018	10,981	+37	...	...	...	....	...	...
Miscellaneous Remittances	23,13,997	22,83,671	+30,326	4,02,545	4,08,862	*—6,317*	18,10,481	17,87,364	+23,117	24	24	...
P. W. Remittances	2,34,87,867	2,35,88,327	+99,540	95,35,776	97,20,544	*—1,84,768*	2,60,87,559	2,59,90,286	+97,273	2,32,46,321	2,29,83,279	+2,63,042
Salt Remittance	1,86,80,470	1,86,80,470	...	...	...	...	...	...	...	...	...	...
Mint Remittance	4,70,10,187	4,70,10,172	+15	...	...	...	...	...	...	...	...	...
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	10,14,639	4,27,82,965	*—4,17,68,326*
REMITTANCES BY BILLS—												
Supply Bills since April 1873	1,38,61,126	1,38,52,007	+9,119	1,08,87,000	1,08,15,600	+71,400	33,52,405	33,73,178	*—20,773*	29,00,858	29,00,977	*—119*
Foreign Supply Bills	1,44,13,692	1,44,52,503	*—38,811*	1,80,500	2,01,500	*—21,000*	2,31,864	2,68,183	*—36,319*	1,27,400	1,29,800	*—2,400*
Remittance Transfer Receipts since April 1873	61,22,983	59,74,404	+1,48,579	55,23,122	54,72,722	+50,400	64,97,393	65,35,395	*—38,002*	51,63,304	52,68,755	*—1,05,451*
Foreign Remittance Transfer Receipts	97,53,361	96,97,823	+55,538	5,31,081	5,11,668	+19,413	74,61,386	72,36,160	+2,25,226	37,46,750	35,57,142	+1,89,608
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	30,64,37,334	2,96,45,900	+27,67,91,934	6,96,30,290	15,96,18,066	*—8,99,87,776*	5,83,11,550	3,08,41,579	+2,74,69,971	8,07,53,300	2,05,11,715	+6,02,41,585
TOTAL	1,00,46,49,243	72,76,06,002	+27,70,43,241	28,95,85,677	37,96,60,553	*—9,00,74,876*	32,23,17,045	29,45,61,146	+2,77,55,899	31,90,00,060	30,01,68,308	+1,88,31,752

No. 101—Other Local Remittances during the Year ended 31st March 1917—*concld.*

Details—*concld.*	Burma.			Bihar and Orissa.			Central Provinces and Berar.			Assam.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—*concld.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—*concld.*												
Cash Remittances between Treasuries	3,17,25,461	3,17,25,461	...	3,99,60,713	3,99,60,713	...	1,50,82,204	1,50,82,204	...	2,44,49,125	2,44,49,125	...
Customs Remittances	1,75,76,137	1,75,75,960	+177	...	...	...	...	...	...	...	...	...
Forest Remittances	1,71,57,892	1,71,50,821	+7,071	7,44,462	7,45,307	*—845*	52,35,472	52,15,556	+19,916	17,29,128	17,15,685	+13,443
Small Coin Depot Remittances	16,12,091	16,08,091	+4,000	9,28,930	9,08,930	+20,000	...	...	...	4,92,345	4,92,345	...
Miscellaneous Remittances	...	...	...	9,40,710	9,38,133	+2,577	10,21,299	10,00,229	+21,070	3,37,942	3,41,405	*—3,463*
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	...	...	...
Public Works Remittances	1,61,72,974	1,64,73,564	*—3,00,590*	68,19,420	67,00,205	+1,19,215	89,24,937	88,56,501	+68,436	32,94,212	33,37,545	*—43,333*
REMITTANCES BY BILLS—												
Supply Bills since April 1873	64,15,361	64,12,761	+2,600	2,39,784	2,39,784	...	1,28,000	1,28,000	...	4,09,246	4,01,488	+7,758
Foreign Supply Bills	45,150	45,750	*—600*	22,34,390	35,11,760	*—10,77,370*	7,77,612	7,77,612	...	59,24,600	59,37,800	*—13,200*
Remittance Transfer Receipts since April 1873	82,66,155	81,96,672	+69,483	32,83,960	23,26,035	+9,57,925	28,33,403	28,40,867	*—7,464*	3,29,854	3,26,156	+3,698
Foreign Remittance Transfer Receipts	5,74,232	5,82,450	*—8,218*	7,68,166	7,31,551	+36,615	7,67,641	7,69,955	*—2,314*	2,08,607	2,17,786	*—9,179*
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	22,00,520	6,64,54,682	*—6,42,54,162*	1,05,17,290	1,65,54,234	*—60,36,944*	77,93,095	2,18,36,312	*—1,70,43,217*	49,13,300	1,41,05,432	*—91,92,132*
Central Adjusting Account	...	...	...	...	...	...	...	...	...	1,392	1,105	+287
TOTAL	10,17,45,973	16,62,26,212	*—6,44,80,239*	6,64,37,825	7,24,16,652	*—59,78,827*	4,25,63,663	5,95,07,236	*—1,69,43,573*	4,20,89,751	5,13,25,872	*—92,36,121*

No. 102.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1917.

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—													
Account between—													
India and Madras—													
India Accounts	85,73,690	2,29,41,733	*—1,43,68,043*	...	...	...	...	...	...	...	...	...	+250
Madras Accounts	2,28,86,847	85,18,554	...	+1,43,68,293	...	...	...	...	...	...	...	...	
India and Bombay—													
India Accounts	3,20,92,103	5,60,90,580	*—2,39,98,477*	...	...	...	...	...	...	...	...	...	+1,211
Bombay Accounts	5,00,59,473	3,20,59,785	...	...	+2,39,99,688	...	...	...	...	...	...	...	
India and Bengal—													
India Accounts	17,69,091	51,54,381	*—33,85,290*	...	...	...	...	...	...	...	...	...	*—23,193*
Bengal Accounts	58,54,061	24,91,964	...	...	...	+33,62,097	...	...	...	...	...	...	
India & U. P. of Agra & Oudh—													
India Accounts	1,05,54,741	2,38,62,407	*—1,33,07,666*	...	...	...	...	...	...	...	...	...	+5,194
United Provinces of Agra & Oudh Accounts	2,39,43,199	1,06,30,339	...	...	...	...	+1,33,12,860	...	...	...	...	...	
India and Punjab and N.-W. F.—													
India Accounts	1,09,10,874	3,04,69,826	*—1,95,58,952*	...	...	...	...	...	...	...	...	...	*—223*
Punjab and N.-W.F. Accounts	3,05,44,319	1,09,85,590	...	...	...	...	...	+1,95,58,729	...	...	...	...	
India and Burma—													
India Accounts	14,12,794	68,89,899	*—54,77,105*	...	...	...	...	...	...	...	...	...	+135
Burma Accounts	68,84,911	14,07,671	...	...	...	...	...	...	+54,77,240	...	...	...	
India and Bihar and Orissa—													
India Accounts	15,12,698	88,26,016	*—73,13,318*	...	...	...	...	...	...	...	...	...	*—1*
Bihar and Orissa Accounts	88,25,854	15,12,537	...	...	...	...	...	...	...	+73,13,317	...	...	
India and C. P. and Berar—													
India Accounts	5,89,993	64,55,949	*—58,65,956*	...	...	...	...	...	...	...	...	...	+2,331
C. P. and Berar Accounts	64,57,434	5,89,147	...	...	...	...	...	...	...	...	+58,68,287	...	
India and Assam—													
India Accounts	13,62,544	49,40,416	*—35,77,872*	...	...	...	...	...	...	...	...	...	+696
Assam Accounts	49,37,658	13,59,090	...	...	...	...	...	...	...	...	...	+35,78,568	
Madras and Bombay—													
Madras Accounts	17,61,192	13,30,741	...	+4,30,451	...	...	...	...	...	...	...	...	...
Bombay Accounts	13,33,015	17,63,466	...	...	*—4,30,451*	...	...	...	...	...	...	...	
Madras and Bengal—													
Madras Accounts	33,504	1,51,977	...	*—1,18,473*	...	...	...	...	...	...	...	...	...
Bengal Accounts	1,51,748	33,275	...	...	...	+1,18,473	...	...	...	...	...	...	
Madras and United Provinces of Agra and Oudh—													
Madras Accounts	24,09,958	1,82,190	...	+22,27,768	...	...	...	...	...	...	...	...	...
U. P. of Agra & O. Accounts	1,86,296	24,14,064	...	...	...	...	*—22,27,768*	...	...	...	...	...	
Madras and Punjab and N.-W.F.—													
Madras Accounts	3,70,165	4,75,266	...	*—1,05,101*	...	...	...	...	...	...	...	...	*—1*
Punjab and N.-W.F. Accounts	4,74,201	3,69,101	...	...	...	...	...	+1,05,100	...	...	...	...	

Madras and Burma—														
Madras Accounts	1,84,758	5,73,401	...	—3,88,643	...	...	...	...	...	...	...	...	}	+1
Burma Accounts	5,73,380	1,84,736	...	...	...	...	...	...	+3,88,644	...	...	...	}	
Madras and Bihar and Orissa—														
Madras Accounts	3,586	6,074	...	—2,488	...	...	...	...	...	...	...	...	}	...
Bihar and Orissa Accounts	6,074	3,586	...	...	...	...	...	...	...	+2,488	...	...	}	
Madras and C. P. and Berar—														
Madras Accounts	21,663	82,275	...	—60,607	...	...	...	...	...	...	...	...	}	—1
C. P. and Berar Accounts	82,243	21,637	...	...	...	...	...	...	...	...	+60,606	...	}	
Madras and Assam—														
Madras Accounts	2,909	13,606	...	—10,697	...	...	...	...	...	...	...	...	}	...
Assam Accounts	13,606	2,909	...	...	...	...	...	...	...	...	...	+10,697	}	
Bombay and Bengal—														
Bombay Accounts	3,51,508	12,94,398	...	...	—9,42,890	...	...	...	...	...	...	...	}	+9
Bengal Accounts	12,96,813	3,53,914	...	...	...	+9,42,899	...	...	...	...	...	...	}	
Bombay and U. P. of Agra and Oudh—														
Bombay Accounts	8,01,550	70,61,428	...	...	—62,59,878	...	...	...	...	...	...	...	}	+5,413
U. P. of Agra and Oudh Accounts	70,66,607	8,01,316	...	...	...	...	+62,65,291	...	...	...	...	...	}	
Bombay and Punjab and N.-W. F.—														
Bombay Accounts	7,69,964	75,35,333	...	...	—67,65,369	...	...	...	...	...	...	...	}	...
Punjab and N.-W. F. Accounts	75,35,889	7,70,520	...	...	...	...	...	+67,65,369	...	...	...	...	}	
Bombay and Burma—														
Bombay Accounts	18,429	62,993	...	...	—44,564	...	...	...	...	...	...	...	}	...
Burma Accounts	68,664	24,100	...	...	...	...	...	...	+44,564	...	...	...	}	
Bombay and Bihar and Orissa—														
Bombay Accounts	18,352	35,207	...	...	—16,855	...	...	...	...	...	...	...	}	...
Bihar and Orissa Accounts	35,207	18,352	...	...	...	...	...	...	...	+16,855	...	...	}	
Bombay and C. P. and Berar—														
Bombay Accounts	10,71,575	12,54,357	...	...	—1,82,782	...	...	...	...	...	...	...	}	...
C. P. and Berar Accounts	12,53,525	10,70,743	...	...	...	...	...	...	...	...	+1,82,782	...	}	
Bombay and Assam—														
Bombay Accounts	1,514	87,941	...	...	—86,427	...	...	...	...	...	...	...	}	...
Assam Accounts	88,021	1,594	...	...	...	...	...	...	...	...	...	+86,427	}	
Bengal and U. P. of Agra and Oudh—														
Bengal Accounts	6,55,280	1,26,602	...	...	...	+5,28,678	...	...	...	...	...	...	}	...
U. P. of Agra and Oudh Accounts	1,27,121	6,55,799	...	...	...	...	—5,28,678	...	...	...	...	...	}	
Bengal and Punjab and N.-W. F.—														
Bengal Accounts	3,68,267	3,36,121	...	...	...	+32,146	...	...	...	...	...	...	}	...
Punjab and N.-W. F. Accounts	3,26,506	3,58,652	...	...	...	...	...	—32,146	...	...	...	...	}	
Bengal and Burma—														
Bengal Accounts	4,76,591	1,86,869	...	...	...	+2,89,722	...	...	...	...	...	...	}	—1
Burma Accounts	1,91,314	4,81,037	...	...	...	...	...	...	—2,89,723	...	...	...	}	
Bengal and Bihar and Orissa—														
Bengal Accounts	37,54,097	26,55,723	...	...	...	+10,98,374	...	...	...	...	...	...	}	—49,784
Bihar and Orissa Accounts	26,04,971	37,53,129	...	...	...	...	...	...	...	—11,48,158	...	...	}	
Carried over	27,16,62,352	27,17,20,316	—9,68,52,679	+1,63,40,503	+92,70,472	+63,72,389	+1,68,21,705	+2,63,97,052	+56,20,725	+61,84,502	+61,11,675	+36,75,692		—57,964

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*contd.*													
Brought forward	27,16,62,352	27,17,20,316	—*9,68,52,679*	+1,63,40,503	+92,70,472	+63,72,389	+1,68,21,705	+2,63,97,052	+56,20,725	+61,84,502	+61,11,675	+36,75,692	—*57,964*
ACCOUNT BETWEEN—													
Bengal and C. P. and Berar—													
Bengal Accounts	72,489	16,743	...	...	...	55,746	...	...	...	...	...	...	+1
C. P. and Berar Accounts	16,712	72,457	...	...	...	...	...	...	...	...	—*65,745*	...	
Bengal and Assam—													
Bengal Accounts	59,78,218	6,45,022	...	...	...	53,33,196	...	...	...	...	...	...	—*39,447*
Assam Accounts	6,04,834	59,77,477	...	...	...	...	...	...	...	...	...	—*53,72,643*	
U. P. of Agra and Oudh and Punjab and N.-W. F.—													
U. P. of Agra and Oudh Accounts	12,55,776	28,49,067	...	...	...	...	—*15,93,291*	...	...	...	...	...	+24
Punjab and N.-W. F. Accounts	28,85,786	12,92,471	...	...	...	...	...	15,93,315	...	...	...	...	
U. P. of Agra and Oudh and Burma—													
U. P. of Agra and Oudh Accounts	52,829	1,13,258	...	...	...	...	—*60,429*	...	...	...	...	...	...
Burma Accounts	1,12,658	52,229	...	...	...	...	...	...	60,429	...	...	...	
U. P. of Agra and Oudh and Bihar and Orissa—													
U. P. of Agra and Oudh Accounts	1,80,128	6,08,655	...	...	...	...	—*4,28,527*	...	...	...	...	...	...
Bihar and Orissa Accounts	6,08,695	1,80,168	...	...	...	...	...	...	...	4,28,527	...	...	
U. P. of Agra and Oudh and C. P. and Berar—													
U. P. of Agra and Oudh Accounts	1,02,911	3,51,653	...	...	...	...	—*2,48,742*	...	...	...	...	...	+1,919
C. P. and Berar Accounts	3,53,508	1,02,847	...	...	...	...	...	...	...	...	2,50,661	...	
U. P. of Agra and Oudh and Assam—													
U. P. of Agra and Oudh Accounts	28,953	1,54,528	...	...	...	...	—*1,25,575*	...	...	...	...	...	+1
Assam Accounts	1,54,537	28,961	...	...	...	...	...	...	...	...	...	1,25,576	

Punjab and N.-W. F. and Burma—														
Punjab and N.-W. F. Accounts	58,039	89,072	...	...	...	...	...	*—31,033*	...	...	...	...	}	+1
Burma Accounts	89,752	58,718	...	...	...	...	...	...	31,034	...	...	...	}	
Punjab and N.-W. F. and Bihar and Orissa—														
Punjab and N.-W. F. Accounts	21,295	2,05,728	...	...	...	...	...	*—1,84,433*	...	...	...	...	}	...
Bihar and Orissa Accounts	2,05,831	21,398	...	...	...	...	...	...	...	1,84,433	...	...	}	
Punjab and N.-W. F. and C. P. and Berar—														
Punjab and N.-W. F. Accounts	87,592	2,94,650	...	...	...	...	...	*—2,07,058*	...	...	...	...	}	+420
C. P. and Berar Accounts	2,92,371	84,893	...	...	...	...	...	...	...	...	2,07,478	...	}	
Punjab and N.-W. F. and Assam—														
Punjab and N.-W. F. Accounts	15,030	87,195	...	...	...	...	...	*—72 165*	...	...	...	...	}	*—1*
Assam Accounts	87,195	15,031	...	...	...	...	...	...	...	...	...	72,164	}	
Burma and Bihar and Orissa—														
Burma Accounts	36,704	2,233	...	...	...	...	...	...	+34,471	...	...	...	}	...
Bihar and Orissa Accounts	2,233	36,704	...	...	...	...	...	...	...	*—34,471*	...	...	}	
Burma and C. P. and Berar—														
Burma Accounts	23,555	1,01,316	...	...	...	...	...	...	*—77,761*	...	...	...	}	+1
C. P. and Berar Accounts	1,01,317	23,555	...	...	...	...	...	...	...	...	77,762	...	}	
Burma and Assam—														
Burma Accounts	5,787	5,736	...	...	...	...	...	...	+51	...	...	...	}	...
Assam Accounts	6,433	6,484	...	...	...	...	...	...	...	...	...	*—51*	}	
Bihar and Orissa and C. P. and Berar—														
Bihar and Orissa Accounts	95,971	47,940	...	...	...	...	...	...	...	+48,031	...	...	}	...
C. P. and Berar Accounts	47,875	95,906	...	...	...	...	...	...	...	...	*—48,031*	...	}	
Bihar and Orissa and Assam—														
Bihar and Orissa Accounts	20,596	38,537	...	...	...	...	...	...	...	*—17,941*	...	...	}	*—1*
Assam Accounts	38,535	20,595	...	...	...	...	...	...	...	...	...	17,940	}	
C. P. and Berar and Assam—														
C. P. and Berar Accounts	282	9,726	...	...	...	...	...	...	...	...	*—9,444*	...	}	...
Assam Accounts	11,594	2,150	...	...	...	...	...	...	...	...	...	9,444	}	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	28,53,18,373	28,54,13,419	*—9,68,52,679*	+1,63,40,503	+92,70,472	+1,17,61,331	+1,43,65,141	+2,74,95,678	+56,68,949	+67,93,081	+65,34,356	*—14,71,878*		*—95,046*

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
1st (Peshawar) Division, and 2nd (Rawalpindi) Division—													
1st (Peshawar) „ . .	1,07,064	1,36,532	*—29,468*	...	...	...	...	...	...	...	...	...	} ...
2nd (Rawalpindi) „ . .	1,60,010	1,30,542	+29,468	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 3rd Lahore Division—													
1st (Peshawar) Division . .	56,630	67,102	*—10,472*	...	...	...	...	...	...	...	...	...	} ...
3rd (Lahore) „ . .	70,648	60,176	+10,472	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 4th (Quetta) Division—													
1st (Peshawar) Division . .	6,301	45,648	*—39,347*	...	...	...	...	...	...	...	...	...	} +1
4th (Quetta) „ . .	46,144	6,796	+39,348	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division and 5th (Mhow) Division—													
1st (Peshawar) Division . .	20,192	9,674	+10,518	...	...	...	...	...	...	...	...	...	} +1
5th (Mhow) „ . .	10,263	20,780	*—10,517*	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 6th (Poona) Division—													
1st (Peshawar) Division . .	49,272	35,203	+14,069	...	...	...	...	...	...	...	...	...	} ...
6th (Poona) „ . .	36,091	50,160	*—14,069*	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 7th (Meerut) Division—													
1st (Peshawar) Division . .	26,247	78,164	*—51,917*	...	...	...	...	...	...	...	...	...	} *—1*
7th (Meerut) „ . .	1,02,515	50,599	+51,916	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 8th Lucknow Division—													
1st (Peshawar) Division .	10,223	25,876	*—15,653*	...	...	...	...	...	...	...	...	...	} *—1*
8th (Lucknow) „ . .	22,903	7,251	+15,652	...	...	...	...	...	...	...	...	...	

1st (Peshawar) Division and 9th Secunderabad Division—														
1st (Peshawar) Division . .	8,846	18,343	—9,497	...	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) „ . .	18,578	9,081	+9,497	...	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division and Burma Division—														
1st (Peshawar) Division . .	4,293	2,010	+2,283	...	...	...	...	...	...	...	...	...	...	...
Burma „ . .	1,100	3,383	—2,283	...	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division and Supply—														
1st (Peshawar) Division . .	4,91,665	53,836	+4,37,829	...	...	...	...	...	...	...	...	...	...	...
Supply	75,335	5,13,165	—4,37,830	...	...	...	...	...	...	...	...	...	...	—1
1st (Peshawar) Division and Central War Accounts—														
1st (Peshawar) Division . .	95,53,400	1,69,16,953	—73,63,553	...	...	...	...	...	...	...	...	...	...	...
Central War Accounts . .	1,69,24,139	95,61,711	+73,62,428	...	...	...	...	...	...	...	...	...	...	—1,125
2nd (Rawalpindi) Division and 3rd (Lahore) Division—														
2nd (Rawalpindi) Division .	59,909	2,79,810	—2,19,901	...	...	...	...	...	...	...	...	...	...	...
3rd (Lahore) „ . .	2,91,560	71,659	+2,19,901	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 4th (Quetta) Division—														
2nd (Rawalpindi) Division .	32,252	91,137	—58,885	...	...	...	...	...	...	...	...	...	...	...
4th Quetta) „ .	67,834	8,949	+58,885	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 5th (Mhow) Division—														
2nd (Rawalpindi) Division .	1,71,601	35,023	+1,36,578	...	...	...	...	...	...	...	...	...	...	...
5th (Mhow) „ . .	24,433	1,61,007	—1,36,574	...	...	...	...	...	...	...	...	...	...	+4
2nd (Rawalpindi) Division and 6th (Poona) Division—														
2nd (Rawalpindi) Division .	1,18,068	2,25,045	—1,06,977	...	...	...	...	...	...	...	...	...	...	...
6th (Poona) „ . .	2,31,131	1,24,153	+1,06,978	...	...	...	...	...	...	...	...	...	...	+1
2nd (Rawalpindi) Division and 7th (Meerut) Division—														
2nd (Rawalpindi) Division .	67,310	3,55,930	—2,88,620	...	...	...	...	...	...	...	...	...	...	...
7th (Meerut) „ . .	3,95,591	1,06,971	+2,88,620	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 8th (Lucknow) Division—														
2nd (Rawalpindi) Division .	23,374	33,454	—10,080	...	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) „ . .	29,657	19,577	+10,080	...	...	...	...	...	...	...	...	...	...	...
Carried over .	2,93,14,579	2,93,15,700	—1,121	...	...	...	...	...	...	...	...	...	...	—1,121

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—*contd.*													
Brought forward .	2,93,14,579	2,93,15,700	*—1,121*	...	...	...	...	...	...	...	...	...	*—1,121*
2nd (Rawalpindi) Division and 9th (Secunderabad) Division—													
2nd (Rawalpindi) Division .	81,816	46,559	+35,257	...	...	...	...	...	...	...	...	...	*—1*
9th (Secunderabad) Division .	29,693	64,951	*—35,258*	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Burma Division—													
2nd (Rawalpindi) Division .	7,561	9,453	*—1,892*	...	...	...	...	...	...	...	...	...	*—1*
Burma Division . . .	9,349	7,458	+1,891	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Supply—													
2nd (Rawalpindi) Division .	6.29,456	13,64,785	*—12,35,329*	...	...	...	...	...	...	...	...	...	+1
Supply	18,64,960	6,29,630	+12,35,330	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Central War Accounts—													
2nd (Rawalpindi) Division .	1,13,15,223	3,27,12,507	*—2,13,97,284*	...	...	...	...	...	...	...	...	...	+7,868
Central War Accounts . .	3,24,18,299	1,10,13,147	+2,14,05,152	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 4th (Quetta) Division—													
3rd (Lahore) Division . .	79,143	2,33,857	*—1,54,714*	...	...	...	...	...	...	...	...	...	*—1*
4th (Quetta) Division .	2,40,737	86,024	+1,54,713	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 5th (Mhow) Division—													
3rd (Lahore) Division . .	82,308	39,030	+43,278	...	...	...	...	...	...	...	...	...	+2,651
5th (Mhow) Division . .	33,855	74,482	*—40,627*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 6th (Poona) Division—													
3rd (Lahore) Division . .	45,052	161,462	*—16,410*	...	...	...	...	...	...	...	...	...	+1,789
6th (Poona) „ . .	74,120	55,921	+18,199	...	...	...	...	...	...	...	...	...	

3rd (Lahore) Division and 7th (Meerut) Division														
3rd (Lahore) Division . .	1,13,483	1,88,847	—75,364	...	...	...	...	...	...	...	...	...	}	+31
7th (Meerut) ,, . .	1,86,755	1,11,360	+75,395	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and 8th (Lucknow) Division—														
3rd (Lahore) Division . .	16,347	34,193	—1,7846	...	...	...	...	...	...	...	...	...	}	—1
8th (Lucknow) Division . .	31,589	13,744	+17,845	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and 9th (Secunderabad) Division—														
3rd (Lahore) Division . .	10,513	19,918	—9,405	...	...	...	...	...	...	...	...	...	}	...
9th (Secunderabad) Division .	21,105	11,701	+9,405	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and Burma Division—														
3rd (Lahore) Division . .	6,201	8,653	—2,452	...	...	...	...	...	...	...	...	...	}	...
Burma Division . .	9,787	7,335	+2,452	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and Supply—														
3rd (Lahore) Division . .	7,13,298	25,90,888	—18,77,590	...	...	...	...	...	...	...	...	...	}	—175
Supply	25,97,470	7,20,055	+18,77,415	...	...	...	...	...	...	...	...	...		
3rd (Lahore) Division and Central War Accounts—														
3rd (Lahore) Division . .	74,59,047	3,30,21,977	—2,55,62,930	...	...	...	...	...	...	...	...	...	}	—3,882
Central War Accounts . .	3,31,23,346	75,64,298	+2,55,59,048	...	...	...	...	...	...	...	...	...		
4th (Quetta) Division and 5th (Mhow) Division—														
4th (Quetta) Division . .	20,697	19,629	+1,068	...	...	...	...	...	...	...	...	...	}	...
5th (Mhow) Division . . .	21,309	22,377	—1,068	...	...	...	...	...	...	...	...	...		
4th (Quetta) Division and 6th (Poona) Division—														
4th (Quetta) Division . .	2,81,186	2,86,844	—5,658	...	...	...	...	...	...	...	...	...	}	...
6th (Poona) Division . .	2,63,829	2,58,171	+5,658	...	...	...	...	...	...	...	...	...		
4th (Quetta) Division and 7th (Meerut) Division—														
4th (Quetta) Division . .	19,437	13,556	+5,881	...	...	...	...	...	...	...	...	...	}	+1
7th (Meerut) Division . .	10,998	16,878	—5,880	...	...	...	...	...	...	...	...	...		
4th (Quetta) Division and 8th (Lucknow) Division—														
4th (Quetta) Division . .	46,075	12,578	+33,497	...	...	...	...	...	...	...	...	...	}	—1
8th (Lucknow) Division . .	8,516	42,014	—33,498	...	...	...	...	...	...	...	...	...		
Carried over .	12,11,87,140	12,11,79,982	+7,158	...	...	...	...	...	...	...	...	...		+7,158

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—*contd.*				...		..				...		..	
Brought forward .	12,11,87,140	12,11,79,982	+7,158	...	...	...	...	...	...	...	...	...	+7,158
4th (Quetta) Division and 9th (Secunderabad) Division—				..	.	...							
4th (Quetta) Division . .	3,651	7,358	*—3,707*	...	...	...	...	...	...	...	...	...	...
9th (Secunderbad) Division .	7,358	3,651	+3,707	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Burma Division—						..		..					
4th (Quetta) Division . .	2,332	1,647	+685	...	...	...	...	...	...	...	...	...	...
Burma „ . .	964	1,649	*—685*	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Supply—													
4th (Quetta) Division . .	4,55,535	3,91,714	+63,821	...	...	...	...	...	...	...	...	...	+1
Supply	4,12,778	4,76,598	*—63,820*	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Central War Accounts—													
4th (Quetta) Division . .	1,05,80,036	5,22,75,922	*—4,16,95,886*	...	...	...	...	...	...	...	...	...	+21,840
Central War Accounts . .	5,15,64,587	98,46,861	+4,17,17,726	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 6th (Poona) Division—													
5th (Mhow) Division . .	74,795	2,02,383	*—1,27,588*	...	...	...	...	...	...	...	...	...	...
6th (Poona) „ . . .	2,19,791	92,203	+1,27,588	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 7th (Meerut) Division—													
5th (Mhow) Division . .	40,577	1,04,029	*—63,452*	...	...	...	...	...	...	...	...	...	*—1*
7th (Meerut) „ . . .	1,03,976	40,525	+63,451	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 8th (Lucknow) Division—													
5th (Mhow) Division . .	47,305	31,119	+16,186	...	...	...	...	...	...	...	...	...	+1
8th (Lucknow) „ . .	33,153	49,338	*—16,185*	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 9th (Secunderabad) Division—				...		...							
5th (Mhow) Division . .	14,567	59,748	*—45,181*	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division. .	59,190	14,009	+45,181	...	...	...	...	...	...	...	...	...	

5th (Mhow) Division and Burma Division—														
5th (Mhow) Division . .	8,068	12,346	*—4,278*	...	...	...	...	...	...	...	...	...	}	...
Burma „ . .	/ 12,071	7,793	+4,278	...	...	...	...	...	...	...	...	...		
5th (Mhow) Division and Supply—														
5th (Mhow) Division . .	8,31,407	10,33,678	*—2,02,271*	...	...	...	...	...	...	...	...	...	}	..
Supply	10,30,544	8,28,273	+2,02,271	...	...	...	...	...	...	...	...	...		
5th (Mhow) Division and Central War Accounts—														
5th (Mhow) Division . .	75,14,832	2,11,22,920	*—1,36,08,088*	...	...	...	...	...	...	...	...	...	}	+48,307
Central War Accounts . .	2,12,43,418	75,87,023	+1,36,56,395	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 7th (Meerut) Division—														
6th (Poona) Division . .	1,08,694	63,066	+45,628	...	...	...	...	...	...	...	...	...	}	+493
7th (Meerut) „ . .	3,54,839	3,99,974	*—45,135*	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 8th (Lucknow) Division—														
6th (Poona) Division . .	52,905	43,866	+9,039	...	...	...	...	...	...	...	...	...	}	*—151*
8th (Lucknow) „ . .	36,950	46,140	*—9,190*	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 9th (Secunderabad) Division—														
6th (Poona) Division . .	2,35,287	2,01,994	+33,293	...	...	...	...	...	...	...	...	...	}	+1
9th (Secunderabad) Division .	1,79,768	2,13,060	*—33,292*	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Burma Division—														
6th (Poona) Division . .	16,721	1,20,118	*—1,03,397*	...	...	...	...	...	...	...	...	...	}	+1
Burma Division . . .	1,14,868	11,470	+1,03,398	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Supply—														
6th (Poona) Division . .	7,42,241	25,58,597	*—18,16,356*	...	...	...	...	...	...	...	...	...	}	*—1*
Supply	25,02,466	6,86,111	+18,16,355	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Central War Accounts—														
6th (Poona) Division . .	68,96,769	10,26,63,012	*—9,57,66,243*	...	...	...	...	...	...	...	...	...	}	*—32,678*
Central War Accounts .	10,26,24,517	68,90,952	+9,57,33,565	...	...	...	...	...	...	...	...	...		
Carried over .	32,93,14,100	32,92,69,129	+44,971	...	...	...	...	...	...	...	...	...		+44,971

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1917—*concld.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY —*concld.*													
Brought forward .	32,93,14,100	32,92,69,129	+44,971	...	...	...	...	...	...	...	...	...	+44,971
7th (Meerut) Division and 8th (Lucknow) Division—													
7th (Meerut) Division . .	8,870	38,839	*—29,969*	...	...	...	...	...	...	...	...	...	} ...
8th (Lucknow) Division . .	38,353	8,384	+29,969	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and 9th (Secunderabad) Division—													
7th (Meerut) Division . .	1,85,034	1,03,093	+81,941	...	...	...	...	...	...	...	...	...	} ...
9th (Secunderabad) Division .	13,098	95,039	*—81,941*	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Burma Division—													
7th (Meerut) Division . .	10,236	5,959	+4,277	...	...	...	...	...	...	...	...	...	} *—1*
Burma Division . . .	1,085	5,363	*—4,278*	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Supply—													
7th (Meerut) Division . .	4,55,395	11,76,942	*—7,21,547*	...	...	...	...	...	...	...	...	...	} ...
Supply	11,73,878	4,52,331	+7,21,547	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Central War Accounts—													
7th (Meerut) Division . .	77,79,950	2,69,89,889	*—1,92,09,939*	...	...	...	...	...	...	...	...	...	} +1,63,221
Central War Accounts . .	2,62,42,780	68,69,620	+1,93,73,160	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and 9th (Secunderabad) Division—													
8th (Lucknow) Division . .	64,815	18,361	+46,454	...	...	...	...	...	...	...	...	...	} ...
9th (Secunderabad) Division .	15,858	62,312	*—46,454*	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Burma Division—													
8th (Lucknow) Division . .	7,024	26,124	*—19,100*	...	...	...	...	...	...	...	...	...	} ...
Burma Division . . .	26,124	7,024	+19,100	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Supply—													
8th (Lucknow) Division . .	3,46,412	57,84,480	*—54,38,068*	...	...	...	...	...	...	...	...	...	} ...
Supply	57,81,107	3,43,039	+54,38,068	...	...	...	...	...	...	...	...	...	

8th (Lucknow) Division and Central War Accounts—														
8th (Lucknow) Division . .	78,17,954	2,56,60,176	*—1,78,42,222*	...	...	...	...	...	...	...	...	...	}	+19,300
Central War Accounts . .	2,49,10,091	70,48,569	+1,78,61,522	...	...	...	...	...	...	...	...	...	}	
9th (Secunderabad) Division and Burma Division—														
9th (Secunderabad) Division .	8,595	34,356	*—25,761*	...	...	...	...	...	...	...	...	...	}	*—1*
Burma Division . . .	33,680	7,920	+25,760	...	...	...	...	...	...	...	...	...	}	
9th (Secunderabad) Division and Supply—														
9th (Secunderabad) Division .	2,53,184	4,07,673	*—1,54,489*	...	...	...	...	...	..	...	...	...	}	...
Supply	4,02,863	2,48,374	+1,54,489	...	...	...	...	...	...	...	...	...	}	
9th (Secunderabad) Division and Central War Accounts—														
9th (Secunderabad) Division .	53,20,470	1,61,72,403	*—1,08,51,933*	...	...	...	...	...	...	...	...	...	}	+11,430
Central War Accounts . .	1,61,77,885	53,14,522	+1,08,63,363	...	...	...	...	...	...	...	...	...	}	
Burma Division and Supply—														
Burma Division . .	2,84,721	59,163	+2,25,558	...	...	...	...	...	...	...	...	...	}	+1
Supply	59,119	2,84,676	*—2,25,557*	...	...	...	...	...	...	...	...	...	}	
Burma Division and Central War Accounts—														
Burma Division . .	37,70,978	89,62,255	*—51,91,277*	...	...	...	...	...	...	...	...	...	}	*—283*
Central War Accounts . .	89,69,028	37,78,034	+51,90,994	...	...	...	...	...	...	...	...	...	}	
Supply and Central War Accounts—														
Supply	1,06,12,060	13,82,?0,836	*—12,76,08,776*	...	...	...	...	...	...	...	...	...	}	+3,427
Central War Accounts . .	13,81,27,886	1,05,15,683	+12,76,12,203	...	...	...	...	...	...	...	...	...	}	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY	58,82,12,633	58,79,70 568	+2,42,065	...	...	...	...	...	...	...	...	...		+2,42,065
TRANSFERS BETWEEN INDIAN POSTAL AND TELEGRAPH AND INDO-EUROPEAN TELEGRAPH DEPARTMENTS	12,92,841	12,92,717	+124	...	...	...	...	...	...	...	...	...		+124
TRANSFERS BETWEEN RAILWAY DEPARTMENT.														
Railway Revenue . . .	23,07,19,457	23,39,24,721	*—31,81,132*	...	...	...	...	...	...	...	...	*—24,132*		*—32,05,264*
Railway Capital . . .	17,94,45,846	17,62,40,582	+31,73,861	...	...	...	...	...	...	...	...	+31,403		+32,05,264
TOTAL TRANSFERS BETWEEN RAILWAY DEPARTMENT.	41,01,65,303	41,01,65,303	*—7,271*	...	...	...	...	...	...	...	...	+7,271		...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND RAILWAY—													
Military	13,60,382	2,10,042	+11,50,340	...	...	...	...	...	...	...	...	...	...
Railway	2,02,815	13,53,155	*—11,50,340*	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN RAILWAY AND MILITARY	15,63,197	15,63,197	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS.	85,63,834	85,63,834	...	...	...	...	...	—5	...	...	...	...	...
ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS—													
ACCOUNT BETWEEN—													
India and Posts and Telegraphs—													
Civil Accounts	2,73,66,264	2,32,42,587	+41,23,677	...	...	...	...	...	...	...	...	...	+32,190
Posts and Telegraphs Accounts	2,40,78,871	2,81,70,358	*—40,91,487*	...	...	...	...	...	...	...	...	...	
Madras and Posts and Telegraphs—													
Civil Accounts	3,60,60,654	5,42,23,356	...	*—1,81,62,702*	...	...	...	...	...	...	...	...	+1,141
Posts and Telegraph Accounts	5,42,24,261	3,60,60,418	+1,81,63,843	...	...	...	...	...	...	...	...	...	
Bombay and Posts and Telegraphs—													
Civil Accounts	3,55,03,374	5,52,15,211	...	...	*—1,97,11,837*	...	...	...	...	...	...	...	+6,146
Posts and Telegraphs Accounts	5,51,14,250	3,53,96,267	+1,97,17,983	...	...	...	...	...	...	...	...	...	

Bengal and Posts and Telegraphs—													
Civil Accounts . . .	5,81,40,400	5,16,04,025	...	...	...	+65,36,375	...	...	...	...	...	...	—1,493
Posts and Telegraphs Accounts	5,16,01,967	5,81,39,835	—65,37,868	...	...	...	...	...	...	...	...	...	
United Provinces of Agra & Oudh and Posts and Telegraphs—													
Civil Accounts . . .	2,38,45,806	4,95,33,286	...	...	...	...	—2,56,87,480	...	...	...	...	...	+1,910
Posts and Telegraphs Accounts	4,95,23,791	2,38,34,401	+2,56,89,390	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Posts and Telegraphs—													
Civil Accounts . . .	2,90,44,831	4,54,98,879	...	...	...	...	...	—1,64,54,048	...	...	...	...	—513
Posts and Telegraphs Accounts	4,54,95,020	2,90,41,485	+1,64,53,535	...	...	...	...	...	...	...	...	...	
Burma and Posts and Telegraphs—													
Civil Accounts . . .	4,13,91,853	52,79,068	...	...	...	...	...	...	+3,61,12,785	...	...	...	—5,944
Posts and Telegraphs Accounts	52,70,669	4,13,89,398	—3,61,18,729	...	...	...	...	...	...	...	...	...	
Bihar & Orissa and Posts and Telegraphs—													
Civil Accounts . . .	1,49,39,456	2,37,84,567	...	...	...	...	...	...	...	—88,45,111	...	...	—419
Posts and Telegraphs Accounts	2,37,84,556	1,49,39,864	+88,44,692	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Posts and Telegraphs—													
Civil Accounts . . .	1,72,24,167	36,16,181	...	...	...	...	...	...	...	...	+1,36,07,986	...	—328
Posts and Telegraphs Accounts	36,15,973	1,72,24,287	—1,36,08,314	...	...	...	...	...	...	...	...	...	
Assam and Posts and Telegraphs—													
Civil Accounts . . .	1,08,43,181	13,55,196	...	...	...	...	...	...	...	...	...	+94,87,985	—293
Posts and Telegraphs Accounts	13,54,703	1,08,42,981	—94,88,278	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS. Civil Accounts	29,43,59,986	31,33,52,356	+41,23,677	—1,81,62,702	—1,97,11,837	+65,36,375	—2,56,87,480	—1,64,54,048	+3,61,12,785	—88,45,111	+1,36,07,986	+94,87,985	—1,89,92,370
Posts and Telegraphs Accounts.	31,40,64,061	29,50,39,294	+1,90,24,767	...	...	...	...	...	...	...	...	...	+1,90,24,767
Net . . .	...	...	+2,31,48,444	—1,81,62,702	—1,97,11,837	+65,36,375	—2,56,87,480	—1,64,54,048	+3,61,12,785	—88,45,111	+1,36,07,986	+94,87,985	+32,397

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—													
ACCOUNT BETWEEN—													
India and Marine—													
Civil Accounts . . .	9,18,903	5,85,940	+3,32,963	...	...	...	...	...	...	...	...	...	} —2,105
Marine Accounts . . .	6,35,111	9,70,179	—3,35,068	...	...	...	...	...	...	...	...	...	
Madras and Marine—													
Civil Accounts . . .	7,84,745	3,19,133	...	+4,65,612	...	...	...	...	...	...	...	...	} +459
Marine Accounts . . .	3,20,094	7,85,247	—4,65,153	...	...	...	...	...	...	...	...	...	
Bombay and Marine—													
Civil Accounts . . .	15,29,432	4,22,50,410	...	...	—4,07,20,978	...	...	...	...	...	...	...	} +3,19,725
Marine Accounts . . .	4,25,98,348	15,57,645	+4,10,40,703	...	...	...	...	...	...	...	...	...	
Bengal and Marine—													
Civil Accounts . . .	21,52,640	7,08,43,265	...	...	...	—6,86,90,625	...	...	...	...	...	...	} +9,705
Marine Accounts . . .	7,08,58,589	21,58,259	+6,87,00,330	...	...	...	...	...	...	...	...	...	
U. P. of Agra and Oudh—													
Civil Accounts . . .	48	5,870	...	...	...	...	—5,822	...	...	...	...	...	} ...
Marine Accounts . . .	6,181	359	+5,822	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. F. Province and Marine—														
Civil Accounts . . .	376	600	...	...	...	...	...	—224	...	...	...	...	...	
Marine Accounts . . .	600	376	+224	...	...	...	...	...	...	...	...	...	...	
Burma and Marine—														
Civil Accounts . . .	2,54,792	81,94,192	...	...	...	...	...	...	—79,39,400	...	...	...	—3,824	
Marine Accounts . . .	81,89,207	2,53,631	+79,35,576	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Marine—														
Civil Accounts . . .	10,552	3,071	...	...	...	...	...	...	...	+7,481	...	...	—85	
Marine Accounts . . .	3,264	10,830	—7,566	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Marine—														
Civil Accounts . . .	...	6,744	...	...	...	...	...	...	...	...	—6,744	...	...	
Marine Accounts . . .	6,744	...	+6,744	...	...	...	...	...	...	...	...	...		
Assam and Marine—														
Civil Accounts . . .	66,542	1,31,368	...	...	...	...	...	...	...	...	...	—64,826	...	
Marine Accounts . . .	1,31,369	66,543	+64,826	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Civil Accounts.	57,18,030	12,23,40,593	+3,32,963	+4,65,612	—4,07,20,978	—6,86,90,625	—5,822	—224	—79,39,400	+7,481	—6,744	—64,826	—11,66,22,563	
Marine Accounts.	12,27,49,507	58,03,069	+11,69,46,438	...	...	...	...	...	...	...	...	...	+11,69,46,438	
Net . .	...	...	+11,72,79,401	+4,65,612	—4,07,20,978	—6,86,90,625	—5,822	—224	—79,39,400	+7,481	—6,744	—64,826	+3,23,875	

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY WORKS SERVICES—													
ACCOUNT BETWEEN—													
India and Military Works—													
Civil Accounts . . .	29,36,066	68,11,696	—*38,75,630*	...	...	...	...	...	...	...	...	...	+320
Military Works Accounts . .	68,08,015	29,32,065	+38,75,950	...	...	...	...	...	...	...	...	...	
Madras and Military Works—													
Civil Accounts . . .	2,01,615	22,97,960	...	—*20,96,345*	...	...	...	...	...	...	...	...	+3,337
Military Works Accounts . .	23,01,297	2,01,615	+20,99,682	...	...	...	...	...	...	...	...	...	
Bombay and Military Works—													
Civil Accounts . . .	5,53,208	2,96,49,068	...	...	—*2,90,95,860*	...	...	...	...	...	...	...	+10,43,271
Military Works Accounts . .	3,06,73,492	5,84,361	+3,01,39,131	...	...	...	...	...	...	...	...	...	
Bengal and Military Works—													
Civil Accounts . . .	58,134	3,67,691	...	...	...	—*3,09,557*	...	...	...	...	...	...	—*1,408*
Military Works Accounts . .	3,65,939	57,790	+3,08,149	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Works—													
Civil Accounts . . .	3,30,855	30,95,867	...	...	...	...	—*27,65,012*	...	...	...	...	...	+19,306
Military Works Accounts . .	31,00,062	3,15,744	+27,84,318	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. Frontier Provinces and Military Works—														
Civil Accounts . . .	33,08,851	1,24,14,541	...	...	...	...	...	—91,05,690	...	...	...	...	}	+8,036
Military Works Accounts . .	1,21,90,566	30,76,840	+91,13,726	...	...	...	...	...	...	...	...	...	}	
Burma and Military Works—														
Civil Accounts . . .	7,41,498	12,81,779	...	...	...	...	...	...	—5,40,281	...	...	...	}	—3,084
Military Works Accounts . .	6,56,334	1,19,137	+5,37,197	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Military Works—														
Civil Accounts . . .	8,847	78,007	...	...	...	...	...	...	...	—69,160	...	...	}	...
Military Works Accounts . .	77,392	8,232	+69,160	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Military Works—														
Civil Accounts . . .	78,684	4,89,403	...	...	...	...	...	...	...	...	—4,10,719	...	}	—1,085
Military Works Accounts . .	4,86,035	76,401	+4,09,634	...	...	...	...	...	...	...	...	...	}	
Assam and Military Works—														
Civil Accounts . . .	10,118	69,514	...	...	...	...	...	...	...	...	...	—59,396	}	—2,790
Military Works Accounts . .	66,572	9,966	+56,606	...	...	...	...	...	...	...	...	...	}	
Total Accounts Current between Civil and Military Works—														
Civil Accounts . . .	82,27,876	5,65,55,526	—38,75,630	—20,96,345	—2,90,95,860	—3,09,557	—27,65,012	—91,05,690	—5,40,281	—69,160	—4,10,719	—59,396	—4,83,27,650	
Military Works Accounts . .	5,67,25,704	73,32,151	+4,93,93,553	...	...	...	...	...	...	...	...	...	+4,93,93,553	
Net	...	...	+4,55,17,923	—20,96,345	—2,90,95,860	—3,09,557	—27,65,012	—91,05,690	—5,40,281	—69,160	—4,10,719	—59,396	+10,65,903	

No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT BETWEEN—													
India and Military, 1st Peshawar Division—													
Civil Accounts	39,377	4,77,055	*—4,37,678*	...	...	...	...	...	...	...	...	...	*—1,53,927*
Military Accounts	5,10,945	2,27,194	+2,83,751	...	...	...	...	...	...	...	...	...	
Madras and Military, 1st Peshawar Division—													
Civil Accounts	503	42,434	...	*—41,931*	...	...	...	...	...	...	...	...	*—65*
Military Accounts	42,269	403	+41,866	...	...	...	...	...	...	...	...	...	
Bombay and Military, 1st Peshawar Division—													
Civil Accounts	19,329	5,41,357	...	...	*—5,22,028*	...	...	...	...	...	...	...	+544
Military Accounts	5,77,179	54,607	+5,22,572	...	...	...	...	...	...	...	...	...	
Bengal and Military, 1st Peshawar Division—													
Civil Accounts	607	21,290	...	...	...	*—20,683*	...	...	...	...	...	...	+107
Military Accounts	21,027	237	+20,790	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 1st Peshawar Division—													
Civil Accounts	9,033	82,582	...	...	...	...	*—73,549*	...	...	...	...	...	+218
Military Accounts	82,801	9,034	+73,767	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 1st Peshawar Division—													
Civil Accounts	6,68,750	2,27,72,940	...	...	...	...	...	*—2,21,04,190*	...	...	...	...	+1,52,901
Military Accounts	2,29,28,226	6,71,135	+2,22,57,091	...	...	...	...	...	...	...	...	...	
Burma and Military, 1st Peshawar Division—													
Civil Accounts	663	8,418	...	...	...	...	...	...	*—7,755*	...	...	...	*—1*
Military Accounts	8,609	855	+7,754	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 1st Peshawar Division—													
Civil Accounts	506	1,867	...	...	...	...	...	...	...	*—1,361*	...	...	...
Military Accounts	1,736	375	+1,361	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 1st Peshwar Division—													
Civil Accounts	522	18,757	...	...	...	...	...	...	...	...	*—18,235*	...	+250
Military Accounts	18,866	381	+18,485	...	...	...	...	...	...	...	...	...	

Assam and Military, 1st Peshawar Division—													
Civil Accounts . . .	305	2,110	...	...	...	...	...	...	...	...	...	—1,805	} ...
Military Accounts . . .	1,973	168	+1,805	...	...	...	...	...	...	...	...	...	
India and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	58,655	8,13,008	—7,54,353	...	...	...	...	...	...	...	...	...	} —1,11,126
Military Accounts . . .	8,90,947	2,47,720	+6,43,227	...	...	...	...	...	...	...	...	...	
Madras and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	4,548	92,908	...	—88,360	...	...	...	...	...	...	...	...	} +28
Military Accounts . .	88,687	299	+88,388	...	...	...	...	...	...	...	...	...	
Bombay and Military, 2nd Rawalpindi Division —													
Civil Accounts . . .	39,548	6,74,891	...	...	—6,35,343	...	...	...	...	...	...	...	} —1,111
Military Accounts . . .	6,69,087	34,855	+6,34,232	...	...	...	...	...	...	...	...	...	
Bengal and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	717	9,775	...	...	...	—9,058	...	...	...	...	...	...	} +1
Military Accounts . . .	9,780	721	+9,059	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	4,285	1,72,012	...	...	...	...	—1,67,727	...	...	...	...	...	} +2,162
Military Accounts . . .	1,75,154	5,265	+1,69,889	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	6,18,840	4,17,11,801	...	...	...	...	...	—4,10,92,961	...	...	...	...	} +1,10,256
Military Accounts . . .	4,18,80,985	6,77,768	+4,12,03,217	...	...	...	...	...	...	...	...	...	
Burma and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	1,503	11,531	...	...	...	...	...	...	—10,028	...	...	...	} +1
Military Accounts . . .	10,894	865	+10,029	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	1,986	5,837	...	...	...	...	...	...	...	—3,851	...	...	} —45
Military Accounts . . .	5,879	2,073	+3,806	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	1,440	45,386	...	...	...	...	...	...	...	...	—43,946	...	} —169
Military Accounts . . .	46,591	2,814	+43,777	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts .	14,71,117	6,75,05,959	—11,92,031	—1,30,291	—11,57,371	—29,741	—2,41,276	—6,31,97,151	—17,783	—5,212	—62,181	—1,805	—6,60,34,842
Carried over { Military Accounts	6,79,71,635	19,36,769	+6,60,34,866	...	...	...	...	...	...	...	...	...	+6,60,34,866
Carried over { Net . . .	...	...	+6,48,42,835	—1,30,291	—11,57,371	—29,741	—2,41,276	—6,31,97,151	—17,783	—5,212	—62,181	—1,805	+24

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*contd.*

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Provinces.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	14,71,117	6,75,05,959	*—11,92,031*	*—1,30,291*	*—11,57,371*	*—29,741*	*—2,41,276*	*—6,31,97,151*	*—17,783*	*—5,212*	*—62,181*	*—1,805*	*—6,60,34,842*
Military Accounts	6,79,71,635	19,36,769	+6,60,34,866	...	...	...	...	...	...	...	...	...	+6,60,34,866
Net	...	...	+6,48,42,835	*—1,30,291*	*—11,57,371*	*—29,741*	*—2,41,276*	*—6,31,97,151*	*—17,783*	*—5,212*	*—62,181*	*—1,805*	+24
ACCOUNT BETWEEN—													
Assam and Military, 2nd Rawalpindi Division—													
Civil Accounts	47	2,261	...	...	...	...	...	...	...	...	...	*—2,214*	...
Military Accounts	2,238	24	+2,214	...	...	...	...	...	...	...	...	...	
India and Military, 3rd Lahore Division—													
Civil Accounts	2,00,000	14,72,812	*—12,72,812*	...	...	..	...	...	...	...	...	...	*—3,35,739*
Miltary Accounts	14,83,344	5,46,271	+9,37,073	...	...	...	...	...	...	...	...	..	
Madras and Military, 3rd Lahore Division—													
Civil Accounts	2,632	62,835	...	*—60,203*	...	...	...	...	...	...	...	...	+72
Military Accounts	62,011	1,736	+60,275	...	...	...	...	...	...	...	...	...	
Bombay and Military, 3rd Lahore Division—													
Civil Accounts	14,742	5,54,830	...	...	*—5,40,088*	...	...	...	...	...	...	...	+5,546
Military Accounts	5,64,820	19,186	+5,45,634	...	...	...	...	...	...	...	...	...	
Bengal and Military, 3rd Lahore Division—													
Civil Accounts	1,100	11,139	...	...	...	*—10,039*	...	...	...	...	...	...	*—51*
Military Accounts	10,618	631	+9,988	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 3rd Lahore Division—													
Civil Accounts	93,857	2,18,150	...	...	...	...	*—1,24,293*	...	...	...	...	...	*—2,257*
Military Accounts	1,53,255	31,219	+1,22,036	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 3rd Lahore Division—													
Civil Accounts	8,16,559	4,14,71,552	...	...	...	...	...	*—4,06,54,99*	...	...	...	...	+3,36,502
Military Accounts	4,19,81,278	9,89,783	+4,09,91,495	...	...	...	...	...	...	...	...	...	
Burma and Military, 3rd Lahore Division—													
Civil Accounts	620	17,408	...	...	...	...	...	...	*—16,788*	...	...	...	+581
Military Accounts	18,178	809	+17,369	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, 3rd Lahore Division—														
Civil Accounts	427	5,571	...	...	...	...	...	...	...	—5,144	...	...	≈	...
Military Accounts	5,795	651	+5,144	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Military, 3rd Lahore Division—														
Civil Accounts	875	74,189	...	...	...	...	...	...	...	...	—73,314	...	≈	—47
Military Accounts	74,140	873	+73,267	...	...	...	...	...	...	...	...	...		
Assam and Military, 3rd Lahore Division—														
Civil Accounts	2,159	10,018	...	...	...	...	...	...	...	...	...	—7,859	≈	—4,637
Military Accounts	5,633	2,411	+3,222	...	...	...	...	...	...	...	...	...		
India and Military, 4th Quetta Division—														
Civil Accounts	5,61,199	2,11,81,067	—2,06,19,868	...	...	...	...	...	...	...	...	...	≈	+1,08,000
Military Accounts	2,12,31,852	5,03,984	+2,07,27,868	...	...	...	...	...	...	...	...	...		
Madras and Military, 4th Quetta Division—														
Civil Accounts	1,435	54,843	...	—53,408	...	...	...	...	...	...	...	...	≈	+269
Military Accounts	54,926	1,249	+53,677	...	...	...	...	...	...	...	...	...		
Bombay and Military, 4th Quetta Division—														
Civil Accounts	1,79,922	3,23,94,059	...	...	—3,22,14,137	...	...	...	...	...	...	...	≈	—1,41,292
Military Accounts	3,28,72,768	7,99,923	+3,20,72,845	...	...	...	...	...	...	...	...	...		
Bengal and Military, 4th Quetta Division—														
Civil Accounts	618	7,466	...	...	...	—6,849	...	...	...	...	...	...	≈	—1
Military Accounts	7,786	939	+6,847	...	...	...	...	...	...	...	...	...		
United Provinces of Agra and Oudh and Military, 4th Quetta Division—														
Civil Accounts	2,914	76,249	...	...	...	...	—73,335	...	...	...	...	...	≈	—500
Military Accounts	75,313	2,478	+72,835	...	...	...	...	...	...	...	...	...		
Punjab and North-West Frontier and Military, 4th Quetta Division—														
Civil Accounts	2,767	5,61,725	...	...	...	...	...	—5,58,958	...	...	...	...	≈	+28,717
Military Accounts	5,97,063	9,388	+5,87,675	...	...	...	...	...	...	...	...	...		
Burma and Military, 4th Quetta Division—														
Civil Accounts	1,143	29,672	...	...	...	...	...	...	—28,529	...	...	...	≈	+4,880
Military Accounts	34,422	1,013	+33,409	...	...	...	...	...	...	...	...	...		
Carried over — Civil Accounts	33,54,133	16,57,11,805	—2,30,84,711	—2,43,902	—3,39,11,596	—46,628	—4,38,904	—10,44,11,102	—63,100	—10,356	—1,35,495	—11,878		—16,23,57,672
Carried over — Military Accounts	16,72,07,076	48,49,337	+16,23,57,739	...	...	...	...	...	...	...	...	...		+16,23,57,739
Carried over — Net	...	...	+13,92,73,028	—2,43,902	—3,39,11,596	—46,628	—4,38,904	—10,44,11,102	—63,100	—10,356	—1,35,495	—11,878		+67

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	33,54,133	16,57,11,805	*—2,30,84,711*	*—2,43,902*	*—3,39,11,596*	*—46,628*	*—4,38,904*	*—10,44,11,102*	*—63,100*	*—10,356*	*—1,35,495*	*—11,878*	*—16,23,57,672*
Military Accounts	16,72,07,076	48,49,337	+16,23,57,739	...	...	...	...	...	...	...	...	...	+16,23,57,739
Net	...	...	+13,92,73,028	*—2,43,902*	*—3,39,11,596*	*—46,628*	*—4,38,904*	*—10,44,11,102*	*—63,100*	*—10,356*	*—1,35,495*	*—11,878*	+67
ACCOUNT BETWEEN—													
Bihar and Orissa and Military, 4th Quetta Division—													
Civil Accounts	1,069	1,737	...	...	...	...	...	...	...	*—668*	...	...	+1
Military Accounts	1,515	846	+669	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 4th Quetta Division—													
Civil Accounts	775	35,378	...	...	...	...	...	...	...	...	*—34,603*	...	*—51*
Military Accounts	35,348	796	+34,552	...	...	...	...	...	...	...	...	...	
Assam and Military, 4th Quetta Division—													
Civil Accounts	1,315	4,103	...	...	...	...	...	...	...	...	...	*—2,788*	+1
Military Accounts	3,851	1,062	+2,789	...	...	...	...	...	...	...	...	...	
India and Military, 5th Mhow Division—													
Civil Accounts	10,54,335	77,33,263	*—66,78,928*	...	...	...	...	...	...	...	...	...	+22,980
Military Accounts	77,48,677	10,46,769	+67,01,908	...	...	...	...	...	...	...	...	...	
Madras and Military, 5th Mhow Division—													
Civil Accounts	4,152	96,864	...	*—92,712*	...	...	...	...	...	...	...	...	*—89*
Military Accounts	94,063	1,440	+92,623	...	...	...	...	...	...	...	...	...	
Bombay and Military, 5th Mhow Division—													
Civil Accounts	93,783	44,17,407	...	...	*—43,23,624*	...	...	...	...	...	...	...	*—35,397*
Military Accounts	46,08,071	3,19,844	+42,88,227	...	...	...	...	...	...	...	...	...	
Bengal and Military, 5th Mhow Division—													
Civil Accounts	127	21,976	...	...	...	*—21,849*	...	...	...	...	...	...	+40
Military Accounts	22,997	1,108	+21,889	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 5th Mhow Division—													
Civil Accounts	86,484	34,88,408	...	...	...	...	*—34,01,924*	...	...	...	...	...	*—171*
Military Accounts	35,08,178	1,06,425	+34,01,753	...	...	...	...	...	...	...	...	...	

Punjab and North-West Frontier and Military, 5th Mhow Division—													
Civil Accounts	6,671	7,46,052	...	...	...	...	...	—7,39,381	...	...	...	...	+8,318
Military Accounts	7,63,343	15,644	+7,47,699	...	...	...	...	...	...	...	...	...	
Burma and Military, 5th Mhow Division—													
Civil Accounts	195	29,973	...	...	...	...	...	...	—29,778	...	...	...	...
Military Accounts	31,301	1,523	+29,778	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 5th Mhow Division—													
Civil Accounts	498	4,602	...	...	...	...	...	...	...	—4,104	...	...	+574
Military Accounts	5,339	661	+4,678	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 5th Mhow Division—													
Civil Accounts	4,85,669	66,82,165	...	...	...	...	...	...	...	...	—61,96,496	...	+29,141
Military Accounts	66,82,410	4,56,773	+62,25,637	...	...	...	...	...	...	...	...	...	
Assam and Military, 5th Mhow Division—													
Civil Accounts	534	1,507	...	...	...	...	...	...	...	...	...	—973	...
Military Accounts	1,507	534	+973	...	...	...	...	...	...	...	...	...	
India and Military, 6th Poona Division—													
Civil Accounts	19,21,656	59,05,022	—39,83,366	...	...	...	...	...	...	...	...	...	+29,899
Military Accounts	54,14,414	14,01,149	+40,13,265	...	...	...	...	...	...	...	...	...	
Madras and Military, 6th Poona Division—													
Civil Accounts	71,775	21,32,695	...	—20,60,920	...	...	...	...	...	...	...	...	+28,863
Military Accounts	21,65,425	75,642	+20,89,783	...	...	...	...	...	...	...	...	...	
Bombay and Military, 6th Poona Division—													
Civil Accounts	14,79,039	10,15,03,111	...	...	—10,00,24,072	...	...	...	...	...	...	...	—83,382
Military Accounts	10,29,86,526	30,45,836	+9,99,40,690	...	...	...	...	...	...	...	...	...	
Bengal and Military, 6th Poona Division—													
Civil Accounts	45,888	76,489	...	...	...	—30,601	...	...	...	...	...	...	+1,902
Military Accounts	2,05,384	1,72,881	+32,503	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 6th Poona Division—													
Civil Accounts	5,43,420	18,41,221	...	...	...	...	—12,97,801	...	...	...	...	...	+26,272
Military Accounts	14,68,677	1,44,604	+13,24,073	...	...	...	...	...	...	...	...	...	
Carried over Civil Accounts	91,51,518	30,04,33,778	—3,37,47,005	—23,97,534	—13,82,59,292	—99,078	—51,38,629	—10,51,50,483	—92,878	—15,128	—63,66,594	—15,639	—29,12,82,260
Carried over Military Accounts	30,29,54,102	1,16,42,874	+29,13,11,228	...	...	...	...	...	...	...	...	...	+29,13,11,228
Carried over Net	...	...	+25,75,64,223	—23,97,534	—13,82,59,292	—99,078	—51,38,629	—10,51,50,483	—92,878	—15,128	—63,66,594	—15,639	+28,968

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	91,51,518	30,04,33,778	*—3,37,47,005*	*—23,97,534*	*—13,82,59,292*	*—99,078*	*—51,38,629*	*—10,51,50,483*	*—92,878*	*—15,128*	*—63,66,594*	*—15,639*	*—29,12,82,260*
Military Accounts	30,29,54,102	1,16,42,874	+29,13,11,228	...	...	...	...	...	...	...	...	...	+29,13,11,228
Net	...	...	+25,75,64,223	*—23,97,534*	*—13,82,59,292*	*—99,078*	*—51,38,629*	*—10,51,50,483*	*—92,878*	*—15,128*	*—63,66,594*	*—15,639*	+28,968
ACCOUNT BETWEEN—													
Punjab and North-West Frontier Province and Military, 6th Poona Division—													
Civil Accounts	2,06,717	9,30,223	...					*—7,23,506*					+6,613
Military Accounts	9,15,953	1,85,834	+7,30,119	...	...	...	...	...	...	...	...	...	
Burma and Military, 6th Poona Division—													
Civil Accounts	8,649	35,304	...						*—26,655*				+230
Military Accounts	27,796	911	+26,885	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 6th Poona Division—													
Civil Accounts	2,02,970	35,573	...							+1,67,397			...
Military Accounts	54,148	2,21,545	*—1,67,397*	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 6th Poona Division—													
Civil Accounts	33,678	2,58,180	...								*—2,24,502*		+57
Military Accounts	3,91,812	1,67,253	+2,24,559	...	...	...	...	...	...	...	...	...	
Assam and Military, 6th Poona Division—													
Civil Accounts	25,011	2,249	...									+22,762	...
Military Accounts	324	23,086	*—22,762*	...	...	...	...	...	...	...	...	...	
India and Military, 7th Meerut Division—													
Civil Accounts	70,515	76,15,368	*—75,44,853*										*—1,97,131*
Military Accounts	76,95,261	3,47,539	+73,47,722	...	...	...	...	...	...	...	...	...	
Madras and Military, 7th Meerut Division—													
Civil Accounts	3,607	77,831	...	*—74,224*									+178
Military Accounts	76,909	2,507	+74,402	...	...	...	...	...	...	...	...	...	
Bombay and Military, 7th Meerut Division—													
Civil Accounts	26,270	10,44,631	...		*—10,18,361*								+99,930
Military Accounts	11,44,274	25,983	+11,18,291	...	...	...	...	...	...	...	...	...	

Bengal and Military, 7th Meerut Division—													
Civil Accounts	3,647	19,354	...	...	...	—15,707	...	...	...	...	...	...	+89
Military Accounts	17,714	1,918	+15,796	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 7th Meerut Division—													
Civil Accounts	5,63,179	2,14,01,830	...	...	...	...	—2,08,38,651	...	...	...	...	...	+85,778
Military Accounts	2,14,13,525	4,89,096	+2,09,24,429	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 7th Meerut Division—													
Civil Accounts	21,087	8,05,273	...	...	...	...	...	—7,84,186	...	...	...	...	+11,917
Military Accounts	8,61,844	65,741	+7,96,103	...	...	...	...	...	...	...	...	...	
Burma and Military, 7th Meerut Division—													
Civil Accounts	2,886	16,093	...	...	...	...	...	...	—13,207	...	...	...	—1
Military Accounts	16,151	2,945	+13,206	...	...	...	...	...	...	...	...	..	
Bihar and Orissa and Military, 7th Meerut Division—													
Civil Accounts	863	7,809	...	...	...	...	...	...	...	—6,943	...	...	—914
Military Accounts	11,007	4,978	+6,029	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 7th Meerut Division—													
Civil Accounts	2,067	20,501	...	...	...	...	...	...	...	...	—18,434	...	+430
Military Accounts	22,120	3,256	+18,864	...	...	...	...	...	...	...	...	...	
Assam and Military, 7th Meerut Division—													
Civil Accounts	3,526	6,818	...	...	...	...	...	...	...	...	...	—3,292	...
Military Accounts	5,097	1,805	+3,292	...	...	...	...	...	...	...	...	...	
India and Military, 8th Lucknow Division—													
Civil Accounts	7,18,284	1,41,34,131	—1,34,15,847	...	...	...	...	...	...	...	...	...	+29,101
Military Accounts	1,42,23,736	7,78,788	+1,34,44,948	...	...	...	...	...	...	...	...	...	
Madras and Military, 8th Lucknow Division—													
Civil Accounts	1,926	50,110	...	—48,184	...	...	...	...	...	...	...	...	+307
Military Accounts	48,939	448	+48,491	...	...	...	...	...	...	...	...	...	
Bombay and Military, 8th Lucknow Division—													
Civil Accounts	19,787	2,82,205	...	...	—2,62,418	...	...	...	...	...	...	...	—1,286
Military Accounts	2,75,191	14,059	+2,61,132	...	...	...	...	...	...	...	...	...	
Carried over Civil Accounts	1,10,66,190	34,71,77,261	—5,47,07,705	—25,19,942	—13,95,40,071	—1,14,785	—2,59,77,280	—10,66,58,175	—1,32,740	+1,45,326	—66,09,530	+3,831	—33,61,11,071
Carried over Military Accounts	35,01,55,903	1,39,80,566	+33,61,75,337	...	...	...	...	...	...	...	...	...	+33,61,75,337
Carried over Net	...	...	+28,14,67,632	—25,19,942	—13,95,40,071	—1,14,785	—2,59,77,280	—10,66,58,175	—1,32,740	+1,45,326	—66,09,530	+3,831	+64,266

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*													
Brought forward { Civil Accounts	1,10,66,190	34,71,77,261	*—5,47,07,705*	*—25,19,942*	*—13,95,40,071*	*—1,14,785*	*—2,59,77,280*	*—10,66,58,175*	*—1,32,740*	+1,45,326	*—66,09,530*	+3,831	*—33,61,11,071*
Military Accounts	35,01,55,903	1,39,80,566	+33,61,75,337	...	...	...	...	...	...	...	...	...	+33,61,75,337
Net	...	...	+28,14,67,632	*—25,19,942*	*—13,95,40,071*	*—1,14,785*	*—2,59,77,280*	*—10,66,58,175*	*—1,32,740*	+1,45,326	*—66,09,530*	+3,831	+64,266
ACCOUNT BETWEEN—													
Bengal and Military, 8th Lucknow Division—													
Civil Accounts	2,66,160	24,15,210	...	...	...	*—21,49,050*	...	...	...	...	...	...	*—270*
Military Accounts	23,96,421	2,47,641	+21,48,780	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 8th Lucknow Division—													
Civil Accounts	3,22,914	2,03,44,752	...	...	...	...	*—2,00,21,838*	...	...	...	...	...	*—28,951*
Military Accounts	2,03,34,642	3,41,755	+1,99,92,887	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 8th Lucknow Division—													
Civil Accounts	6,884	4,63,617	...	...	...	...	...	*—4,56,733*	...	...	...	...	+1,291
Military Accounts	4,66,285	8,261	+4,58,024	...	...	...	...	...	...	...	...	...	
Burma and Military, 8th Lucknow Division—													
Civil Accounts	5,689	19,505	...	...	...	...	...	...	*—13,816*	...	...	...	*—1,281*
Military Accounts	17,518	4,983	+12,535	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 8th Lucknow Division—													
Civil Accounts	10,636	13,22,735	...	...	...	...	...	...	...	*—13,12,099*	...	...	+521
Military Accounts	13,22,297	9,677	+13,12,620	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military 8th Lucknow Division—													
Civil Accounts	197	31,395	...	...	...	...	...	...	...	...	*—31,198*	...	*—393*
Military Accounts	31,127	392	+30,805	...	...	...	...	...	...	...	...	...	
Assam and Military, 8th Lucknow Division—													
Civil Accounts	52,567	6,48,487	...	...	...	...	...	...	...	...	...	*—5,95,920*	+960
Military Accounts	6,55,161	58,281	+5,96,880	...	...	...	...	...	...	...	...	...	

India and Military, 9th Secunderabad Division—													
Civil Accounts	2,02,065	60,76,193	—58,74,128	...	...	...	...	...	...	...	...	...	+22,526
Military Accounts	60,71,014	1,74,360	+58,96,654	...	...	...	...	...	...	...	...	...	
Madras and Military, 9th Secunderabad Division—													
Civil Accounts	2,00,176	1,66,89,542	...	—1,64,89,366	...	...	...	...	...	...	...	...	—30,672
Military Accounts	1,68,43,397	3,84,703	+1,64,58,694	...	...	...	...	...	...	...	...	...	
Bombay and Military, 9th Secunderabad Division—													
Civil Accounts	19,034	2,86,992	...	...	—2,67,958	...	...	...	...	...	...	...	+4,663
Military Accounts	2,88,964	16,943	+2,72,621	...	...	...	...	...	...	...	...	...	
Bengal and Military, 9th Secunderabad Division—													
Civil Accounts	...	4,952	...	...	...	—4,952	...	...	...	...	...	...	+233
Military Accounts	5,354	169	+5,185	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 9th Secunderabad Division—													
Civil Accounts	171	96,382	...	...	...	...	—96,211	...	...	...	...	...	+885
Military Accounts	1,05,191	6,095	+97,096	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 9th Secunderabad Division—													
Civil Accounts	6,794	63,298	...	...	...	...	...	—53,504	...	...	...	...	+2,082
Military Accounts	68,609	10,023	+58,586	...	...	...	...	...	...	...	...	...	
Burma and Military, 9th Secunderabad Division—													
Civil Accounts	2,211	16,710	...	...	...	...	...	...	—14,499	...	...	...	+279
Military Accounts	15,318	540	+14,778	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 9th Secunderabad Division—													
Civil Accounts	94	2,946	...	...	...	...	...	...	...	—2,852	...	...	...
Military Accounts	2,906	54	+2,852	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 9th Secunderabad Division—													
Civil Accounts	254	46,373	...	...	...	...	...	...	...	...	—46,119	...	...
Military Accounts	46,223	104	+46,119	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts	1,21,62,036	39,57,06,350	—6,05,81,833	—1,90,09,308	—13,98,08,029	—22,68,787	—4,60,95,329	—10,71,71,412	—1,61,055	—11,69,625	—66,86,847	—5,92,089	—38,35,44,314
Military Accounts	39,88,24,400	1,52,43,947	+38,35,80,453	...	...	...	...	...	...	...	...	...	+38,35,80,453
Net	...	...	+32,29,98,620	—1,90,09,308	—13,98,08,029	—22,68,787	—4,60,95,329	—10,71,71,412	—1,61,055	—11,69,625	—66,86,847	—5,92,089	+36,139

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	1,21,62,036	39,57,06,350	*—6,05,81,833*	*—1,90,09,308*	*—13,98,08,029*	*—22,68,787*	*—4,60,95,329*	*—10,71,71,412*	*—1,61,055*	*—11,69,625*	*—66,86,847*	*—5,92,089*	*38,35,44,314*
Military Accounts	39,88,24,400	1,52,43,947	+38,35,80,453	...	...	...	...	...	...	...	...	...	+38,35,80,453
Net	...	...	+32,29,98,620	*—1,90,09,308*	*—13,98,08,029*	*—22,68,787*	*—4,60,95,329*	*—10,71,71,412*	*—1,61,055*	*—11,69,625*	*—66,86,847*	*—5,92,089*	+36,139
ACCOUNT BETWEEN—													
Assam and Military, 9th Secunderabad Division—													
Civil Accounts	2,395	3,445	...	...	...	...	...	...	...	...	...	*—1,050*	+1
Military Accounts	1,133	82	+1,051	...	...	...	...	...	...	...	...	...	
India and Military, Burma Division—													
Civil Accounts	1,83,539	5,07,154	*—3,23,615*	...	...	...	...	...	...	...	...	...	...
Military Accounts	5,07,377	1,83,762	+3,23,615	...	...	...	...	...	...	...	...	...	
Madras and Military, Burma Division—													
Civil Accounts	3,411	33,455	...	*—30,044*	...	...	...	...	...	...	...	...	+759
Military Accounts	31,601	798	+30,803	...	...	...	...	...	...	...	...	...	
Bombay and Military, Burma Division—													
Civil Accounts	38,932	68,520	...	...	*—29,588*	...	...	...	...	...	...	...	*—558*
Military Accounts	31,226	2,196	+29,030	...	...	...	...	...	...	...	...	...	
Bengal and Military, Burma Division—													
Civil Accounts	17,515	70,316	...	...	...	*—52,801*	...	...	...	...	...	...	...
Military Accounts	52,847	46	+52,801	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Burma Division—													
Civil Accounts	375	8,203	...	...	...	...	*—7,828*	...	...	...	...	...	+479
Military Accounts	8,345	38	+8,307	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, Burma Division—													
Civil Accounts	171	10,745	...	...	...	...	...	*—10,574*	...	...	...	...	*—148*
Military Accounts	10,874	448	+10,426	...	...	...	...	...	...	...	...	...	
Burma and Military, Burma Division—													
Civil Accounts	1,13,229	1,11,17,657	...	...	...	...	...	...	*—1,10,04,428*	...	...	...	*—521*
Military Accounts	1,11,45,567	1,41,660	+1,10,03,907	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, Burma Division—														
Civil Accounts	236	1,007	...	...	...	...	...	...	...	—771	...	...	}	—12
Military Accounts	1,006	247	+759	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Military, Burma Division—														
Civil Accounts	5	20,765	...	...	...	...	...	...	...	...	—20,760	...	}	+1
Military Accounts	20,885	124	+20,761	...	...	...	...	...	...	...	...	...	}	
Assam and Military, Burma Division—														
Civil Accounts	106	28	...	...	...	...	...	...	...	...	...	+78	}	...
Military Accounts	28	106	—78	...	...	...	...	...	...	...	...	...	}	
India and Military Supply—														
Civil Accounts	22,23,653	3,17,82,107	—2,95,58,454	...	...	...	...	...	...	...	...	...	}	—2,04,365
Military Accounts	3,20,90,715	27,36,626	+2,93,54,089	...	...	...	...	...	...	...	...	...	}	
Madras and Military Supply—														
Civil Accounts	12,10,437	2,12,19,791	...	—2,00,09,354	...	...	...	...	...	...	...	...	}	+15,545
Military Accounts	2,12,43,488	12,18,589	+2,00,24,899	...	...	...	...	...	...	...	...	...	}	
Bombay and Military Supply—														
Civil Accounts	43,10,338	2,04,00,684	...	...	—1,60,90,346	...	...	...	...	...	...	...	}	+63,640
Military Accounts	2,03,76,411	42,22,425	+1,61,53,986	...	...	...	...	...	...	...	...	...	}	
Bengal and Military Supply—														
Civil Accounts	3,52,502	58,59,733	...	...	...	—55,07,231	...	...	...	...	...	...	}	...
Military Accounts	58,57,950	3,50,719	+55,07,231	...	...	...	...	...	...	...	...	...	}	
United Provinces of Agra and Oudh and Military Supply—														
Civil Accounts	21,40,520	3,18,89,143	...	...	...	...	—2,97,48,623	...	...	...	...	...	}	+65,696
Military Accounts	3,21,98,725	23,84,406	+2,98,14,319	..	...	...	...	...	...	...	...	...	}	
Punjab and North-West Frontier and Military Supply—														
Civil Accounts	16,16,302	79,21,249	...	...	...	...	...	—63,04,947	...	...	...	...	}	+43,025
Military Accounts	79,69,451	16,21,479	+63,47,972	...	...	...	...	...	...	...	...	...	}	
Carried over Civil Accounts	2,43,75,702	52,66,20,352	—9,04,63,902	—3,90,48,706	—15,59,27,963	—78,28,819	—7,58,51,780	—11,34,86,933	—1,11,65,483	—11,70,396	—67,07,607	—5,93,061	—50,22,44,650	
Carried over Military Accounts	53,03,72,029	2,81,07,698	+50,22,64,331	...	...	...	...	...	...	...	...	...	+50,22,64,331	
Carried over Net	...	...	+41,18,00,429	—3,90,48,706	—15,59,27,963	—78,28,819	—7,58,51,780	—11,34,86,933	—1,11,65,483	—11,70,396	—67,07,607	—5,93,061	+19,681	

No. 102—Details of Accounts between Provinces and Departments during the Year 31st March 1917—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*concld.*													
Brought forward { Civil Accounts	2,43,75,702	52,66,20,352	*—9,04,63,902*	*—3,90,48,706*	*—15,59,27,963*	*—78,28,819*	*—7,58,51,780*	*—11,34,86,933*	*—1,11,65,483*	*—11,70,396*	*—67,07,607*	*—5,93,061*	*—50,22,44,650*
Military Accounts	53,03,72,029	2,81,07,698	+50,22,64,331	...	...	...	...	...	...	...	...	...	+50,22,64,331
Net	...	...	+41,18,00,429	*—3,90,48,706*	*—15,59,27,963*	*—78,28,819*	*—7,58,51,780*	*—11,34,86,933*	*—1,11,65,483*	*—11,70,396*	*—67,07,607*	*—5,93,061*	+19,681
Account between—													
Burma and Military Supply—													
Civil Accounts	4,86,092	3,49,946	...	...	...	...	...	...	+1,36,146	...	...	..	} +905
Military Accounts	3,52,267	4,87,508	*— 1,35,241*	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Supply—													
Civil Accounts	60,712	3,67,312	...	...	...	...	...	...	*—3,06,600*	...	...	...	} +8,950
Military Accounts	3,71,880	56,330	+3,15,550	...	..	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Supply—													
Civil Accounts	2,84,456	22,24,568	...	...	...	...	...	...	...	*— 19,40,112*	...	...	} +5,136
Military Accounts	22,32,761	2,87,513	+19,45,218	...	...	...	...	...	...	...	...	...	
Assam and Military Supply—													
Civil Accounts	2,17,017	76,502	...	...	...	...	...	...	...	...	...	+1,40,515	} +301
Military Accounts	41,421	1,81,635	*—1,40,214*	...	...	...	...	...	...	...	...	...	
India and Military Central War Accounts—													
Civil Accounts	51,70,551	2,32,35,944	*— 1,80,65,393*	...	...	...	...	...	...	...	...	...	} +15,42,379
Military Accounts	2,42,61,255	46,53,483	+1,96,07,772	...	...	...	...	...	...	...	...	...	
Madras and Military Central War Accounts—													
Civil Accounts	1,34,131	11,88,155	...	*—10,54,024*	...	...	...	...	...	...	...	...	} *—26,600*
Military Accounts	11,22,093	94,669	+10,27,424	...	...	...	...	...	...	...	...	...	

Bombay and Military Central War Accounts—														
Civil Accounts	15,46,403	7,72,05,381	...	...	*—7,56,58,978*	...	...	...	...	...	...	...	...	*—14,46,397*
Military Accounts	7,56,92,084	14,79,503	+7,42,12,581	...	...	...	...	...	...	...	...	...	...	
Bengal and Military Central War Accounts—														
Civil Accounts	10,304	52,809	...	...	...	*— 42,505*	...	...	...	...	...	...	...	*—1,424*
Military Accounts	63,312	22,241	+41,071	...	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Central War Accounts—														
Civil Accounts	2,30,275	51,41,871	...	...	...	...	*—49,11,596*	...	...	...	...	...	...	+10,635
Military Accounts	51,80,173	2,57,942	+49,22,231	...	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military Central War Accounts—														
Civil Accounts	3,70,188	95,77,415	...	...	...	...	...	*—92,07,227*	...	...	...	...	...	+53,588
Military Accounts	95,97,900	3,37,085	+92,60,815	...	...	...	...	...	...	...	...	...	...	
Burma and Military Central War Accounts—														
Civil Accounts	17,070	28,27,479	...	...	...	...	...	...	*—28,10,409*	...	...	...	...	+17,670
Military Accounts	28,37,989	9,910	+28,28,079	...	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Central War Accounts—														
Civil Accounts	33,831	1,60,913	...	...	...	...	...	...	...	*—1,27,082*	...	...	...	+1
Military Accounts	1,64,621	37,538	+1,27,083	...	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Central War Accounts—														
Civil Accounts	11,415	11,44,405	...	...	...	...	...	...	...	...	*—11,32,990*	...	...	*—31,128*
Military Accounts	11,28,311	26,449	+11,01,862	...	...	...	...	...	...	...	...	...	...	
Assam and Military Central War Accounts—														
Civil Accounts	16,868	3,82,266	...	...	...	...	...	...	...	...	...	*—3,65,398*	...	*—796*
Military Accounts	3,68,748	4,146	+3,64,602	...	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY — Civil Accounts	3,29,65,015	65,05,55,318	*—10,85,29,295*	*—4,01,02,730*	*—23,15,86,941*	*—78,71,324*	*—8,07,63,376*	*—12,26,94,160*	*—1,38,39,746*	*—16,04,078*	*—97,80,709*	*—8,17,944*	*—61,75,90,303*	
Military Accounts	65,37,86,844	3,60,43,650	+61,77,43,194	...	...	...	...	...	...	...	...	...	+61,77,43,194	
Net	...	...	+50,92,13,899	*—4,01,02,730*	*—23,15,86,941*	*—78,71,324*	*— 8,07,63,376*	*—12,26,94,160*	*—1,38,39,746*	*—16,04,078*	*— 97,80,709*	*—8,17,944*	+1,52,891	

No. 102—Details of Accounts between Provinces and Departments during the Year 31st March 1917—*concld.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS—													
Account between—													
India and Railways—													
Civil Accounts	12,50,50,050	7,94,89,885	+4,55,60,165	...	...	...	...	...	...	...	...	...	+3,44,064
Railway Accounts	7,95,89,078	12,48,05,179	*—4,52,16,101*	...	...	...	...	...	...	...	...	...	
Madras and Railways—													
Civil Accounts	8,83,68,932	4,46,59,108	...	+4,37,09,824	...	...	...	...	...	...	...	...	+3,29,523
Railway Accounts	4,49,65,081	8,83,45,382	*—4,33,80,301*	...	...	...	...	...	...	...	...	...	
Bombay and Railways—													
Civil Accounts	17,16,28,965	9,22,00,112	...	...	+7,94,28,853	...	...	...	...	...	...	...	*—1,56,315*
Railway Accounts	9,18,99,868	7,14,85,036	*—7,95,86,026*	...	+858	...	...	...	...	...	...	...	
Bengal and Railways—													
Civil Accounts	9,73,33,679	8,66,16,293	...	...	...	+1,07,17,386	...	...	...	...	...	...	+18,54,074
Railway Accounts	8,81,88,899	9,70,52,211	*—88,68,768*	...	...	+5,456	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Railways—													
Civil Accounts	4,85,49,344	2,57,77,495	...	...	...	...	+2,27,71,849	...	...	...	...	...	+3,56,798
Railway Accounts	2,59,89,385	4,84,04,436	*—2,24,23,520*	...	...	...	+8,469	...	...	...	...	...	
Punjab and North-West Frontier Province and Railways—													
Civil Accounts	6,69,22,471	3,50,02,283	...	...	...	...	...	+3,19,20,188	...	...	...	...	+73,702
Railway Accounts	3,50,36,508	6,68,82,994	*—3,18,46,502*	...	...	...	...	+16	...	...	...	...	
Burma and Railways—													
Civil Accounts	2,38,00,649	1,67,01,183	...	...	...	...	...	...	+70,99,466	...	...	...	+67,825
Railway Accounts	1,67,69,008	2,38,00,649	*—70,31,641*	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Railways—													
Civil Accounts	4,46,594	5,91,169	...	...	...	...	...	...	...	*—1,44,575*	...	...	+10,593
Railway Accounts	6,12,879	4,57,711	+1,59,026	...	...	...	...	...	...	*—3,858*	...	...	
Central Provinces and Railways—													
Civil Accounts	8,74,019	37,27,422	...	...	...	...	...	...	...	...	*—28,53,403*	...	*—1,26,591*
Railway Accounts	36,02,086	8,75,274	+27,26,812	...	...	...	...	...	...	...	...	...	
Assam and Railways—													
Civil Accounts	27,78,623	32,77,669	...	...	...	...	...	...	...	...	...	*—4,99,046*	*—14,952*
Railway Accounts	32,64,594	27,80,500	+5,12,533	...	...	...	...	...	...	...	...	*—28,439*	
Total Account Current between Civil and Railways. Civil Accounts	62,57,53,326	38,80,42,619	+4,55,60,165	+4,37,09,824	+7,94,28,853	+1,07,17,386	+2,27,71,849	+3,19,20,188	+70,99,466	*—1,44,575*	*—28,53,403*	*—4,99,046*	+23,77,10,707
Railway Accounts	38,99,17,386	62,48,89,372	*—23,49,54,488*	...	+858	+5,456	+8,469	+16	...	*—3,858*	...	*—28,439*	*—23,49,71,986*
Net	...	...	*—18,93,94,323*	+4,37,09,824	+7,94,29,711	+1,07,22,842	+2,27,80,318	+3,19,20,204	+70,99,466	*—1,48,433*	*—28,53,403*	*—5,27,485*	+27,38,721

No. 103.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1917.

Receipts.	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—											
Expenditure in India in connection with Expeditionary Forces and other War Services	18,847,898	...	...	...	...	...	...	...	...	...	18,847,898
Stores supplied for manufacture of munitions	19,708	...	...	...	...	...	...	...	...	...	19,708
Moiety of receipts in India in connection with the despatch of Troops to Persia	13,108	...	...	...	...	...	...	...	...	...	13,108
Receipts in India on account of Pensions to out-pensioners of Chelsea Hospital	299	...	...	...	...	...	...	...	...	...	299
Enlistment of natives of India for service in the Colonies	1,006	...	...	...	...	...	...	...	...	...	1,006
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	66	...	...	...	...	...	...	...	...	...	66
Little Basses Light Vessel Dues	...	84	349	848	...	...	436	...	...	...	1,717
Balances of Shipping Masters' Accounts	...	11	1,498	92	...	...	226	...	...	...	1,827
Hire of transports on behalf of the Commonwealth of Australia	39,573	...	...	...	...	...	...	...	...	...	39,573
Expenses in India in connection with the Indian Forces in North China	7,696	...	...	...	...	...	...	...	...	...	7,696
Indian Native Regiments lent for service in the Colonies	9	...	...	...	...	...	...	...	...	...	9
Share of Revenue of the Persian Gulf Radio Offices	1,063	...	...	...	...	...	...	...	...	...	1,063
Receipts on account of additional Indian troops lent for Service at Hong Kong in 1912	2,641	...	...	...	...	...	...	...	...	...	2,641
Recoveries on account of Allotments paid in England on behalf of British Soldiers including Territorials on the Indian Establishment	375,979	...	...	...	...	...	...	...	...	...	375,979
Insurance Premium on prize vessels cargo	...	...	2	...	...	...	...	...	...	...	2
Miscellaneous receipts—											
Civil	52,264	12	1	83	12	...	505	...	...	...	52,877
Military	341,985	...	...	...	...	...	...	...	...	...	341,985
Marine	523,485	...	...	...	...	...	...	...	...	...	523,485
Military Works Services	26	...	...	...	...	...	...	...	...	...	26
TOTAL	20,226,803	107	1,850	1,023	12	...	1,167	...	...	...	20,230,965

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—											
Allotment of pay of British soldiers serving in India	196	...	...	...	...	...	...	...	...	...	196
Allotments of pay of British and Indian Services	872,089	...	...	...	40	...	...	...	...	...	872,129
Recoveries from British soldiers for purchase of Exchequer Bonds or War savings certificates	12,342	...	...	...	...	...	...	...	...	...	12,342
Family and Miscellaneous Remittances made by means of Rolls, etc.	68,132	...	...	...	...	...	...	...	...	...	68,132
Family Remittances, Indo-European Telegraph Department	540	...	...	...	...	...	...	...	...	...	540
East Indian Railway Company, Advances in England for purchase of Stores, etc.	258,535	...	...	...	...	...	...	...	...	...	258,535
South Indian Railway Company ditto	66,872	...	...	...	...	...	...	...	...	...	66,872
Bengal and North-Western Railway Company ditto	10,553	...	...	...	...	...	...	...	...	...	10,553
Great Indian Peninsula Railway Company ditto	230,226	...	...	...	...	...	...	...	...	...	230,226
Bombay, Baroda and Central India Railway Company (including Rajputana-Malwa Railway), Advances in England for purchase of Stores, etc.	119,015	...	...	...	...	...	...	...	...	...	119,015
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	18,396	...	...	...	...	...	...	...	...	...	18,396
Stores shipped to India under Ordnance Factory Indents.	895,207	...	...	...	...	...	...	...	...	...	895,207
Stores supplied for War purpose	4,319,616	...	...	...	...	...	...	...	...	...	4,319,616
Enemy's ships employed by the Indian Government	13,013	...	...	...	...	...	...	...	...	...	13,013
Nickel supplied for coinage purposes	...	...	6,930	...	...	...	...	...	...	...	6,930
Hire of Transports, Canal Dues, Coal, etc.	232,312	...									232,312
Purchase of Silver	6,184,968	...	8,772,609	...	...	...	...	...	...	...	14,957,577
Stores purchased in England chargeable to Provincial and Local Funds and to Native States—											
Civil	...	72,212	32,332	18,264	6,992	13,325	25,355	8,974	6,932	306	184,692
Railways	243	...	...	...	...	...	...	...	...	...	243
Twante Canal Project	...	...	...	...	...	...	898	...	...	...	898
Bills drawn by the Mission to the Court of Persia	408,000	...	...	...	...	...	...	...	...	...	408,000
Contributions by Ruling Princes and others to Relief Funds	1,395	...	...	...	79	33	...	...	156	...	1,663
Purchase of Hospital ship "Loyalty"	20,048	...	...	...	...	...	...	...	...	...	20,048
Expeditionary Forces—Purchase of mules	242,331	...	...	...	...	...	...	...	...	...	242,331
Aden Reinforcement	7,017	...	...	...	...	...	...	...	...	...	7,017
Pay and Pensions paid in England, chargeable to Native States, Foreign Funds, etc.—											
Civil	433	2,272	729	1,029	...	14	618	1,063	134	...	6,332
National Health Insurance in respect of soldiers in India	71,989	4	3	...	...	...	...	...	1	...	71,997
General Provident Fund	106	...	...	...	...	...	...	...	60	...	166
Purchase and sale of wheat	12,350	...	...	...	...	...	...	...	...	...	12,350
Expenses of the Transport "Golconda"	77,838	...	...	...	...	...	...	...	...	...	77,838
Receipts in connection with Administered territories in Iraq	333,465	...	...	...	...	...	...	...	...	...	333,465
Sale of opium	...	...	...	574	...	...	...	...	...	...	574
Transfers to Gold Standard Reserve	4,000,000	...	...	...	...	...	...	...	...	...	4,000,000
	18,477,227	74,488	8,812,603	19,867	7,111	13,372	26,911	10,037	7,283	306	27,449,205
Carried over	20,226,806	107	1,850	1,023	12	...	1,167	...	...	...	20,230,965

No. 103—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1917—*contd.*

Receipts—*concld.*	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	20,226,806	107	1,850	1,023	12	...	1,167	...	...	...	20,230,965
	18,477,227	74,488	8,812,603	19,867	7,111	13,372	26,911	10,037	7,283	306	27,449,205
Miscellaneous receipts—											
Civil	98,183	11,151	1,480	2,004	210	240	1	1,605	890	954	116,618
Military	29,163	...	...	...	...	...	...	...	...	...	29,163
Military Works Services	1,366	...	...	...	...	...	...	...	...	...	1,366
Marine	279,838	...	...	...	...	...	...	...	...	...	279,838
Railways	99	...	...	...	...	...	...	...	...	...	99
Postal and Telegraph	109	...	...	...	...	...	...	...	...	...	109
Total	18,835,985	85,639	8,814,083	21,871	7,321	13,612	26,912	11,642	8,173	1,160	27,876,398
Total India £	39,112,791	85,746	8,815,933	22,894	7,333	13,612	28,079	11,642	8,173	1,160	48,107,363

ENGLAND:		
His Majesty's Imperial Government—		
Repayments by His Majesty's Treasury and other Public Departments in respect of—	£	
Expenditure incurred in India in connection with the Indian Force in North China	9,800	
Additional troops lent for service at Hong Kong in 1912	26	
Postal and Money Order transactions (receipts in excess of payments)	922,386	
Advances in India on account of the Emigration of Coolies, and of African Protectorates, and supplies to His Majesty's Ships on the East India Station	544,432	
Pensions paid in India to Out-pensioners of Chelsea Hospital	29,636	
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hongkong and Singapore	4,857	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	1,339	
Moiety of expenditure in connection with Persian Gulf Radio Offices	5,725	
Indian Native Regiments lent for service in the Colonies	4,549	
Receipts from the Admiralty for teak shipped from India	6,029	
Miscellaneous advances made in India	210,409	
Expenditure incurred in connection with the employment of a Mountain Battery in Egypt	41	
Moiety of Expenditure incurred in India in connection with Turko-Persian Frontier Commission	113	
Do. do. do. Lighting and Buoying the Persian Gulf	629	
Do. do. do. Surveying of the Persian Gulf	130	
Expenditure in India in connection with Expeditionary Forces and other war services	38,516,104	
Hire of Transport on behalf of Commonwealth of Australia	510,000	
Munition supplied through the Railway Department	721,100	
	41,487,305	
His Majesty's Indian Government—		
Estates remitted from India by Administrators-General by means of Bills on London	49 250	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	1,308	
Bombay, Baroda and Central India Railway Company: Transfer fees and miscellaneous refunds	251	
East Indian Railway Company: Transfer fees and miscellaneous refunds	10 3 4	
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds	3,241	
South Indian Railway Company: Transfer fees and miscellaneous refunds	1,852	
	16,936	
Receipts from the War Office in respect of funds for East Africa	2,650,000	
Funds supplied for Treasury Chest Officer, Ceylon	50,125	
Rupees sent from India to Egypt	67,204	
Egyptian Currency coined at the Bombay Mint	540,000	
Receipt for Egyptian Currency taken into India and Mesopotamia by troops and returned to the Egyptian Government	4,179	
Bronze coinage supplied from the Calcutta Mint for the Australian Commonwealth	9,660	
Sale of Opium	316,473	
Purchase of Silver	...	
Subscriptions to the General Provident Fund	2,985	
National Health Insurance in respect of soldiers in India	84,759	
Miscellaneous receipts	56,186	
Contributions by Ruling Princes and others to Relief Funds	50,338	
Enemy ships employed by the Indian Government	17,089	
Purchase and sale of Wheat	82,674	
Expenditure in connection with the Transport "Golconda"	...	
Receipt from the Baluchistan Chrome Company in respect of an assisted siding on the North-Western State Railway	55,000	
Remittances of Indians in Hospitals	76	
	4,052,964	
Total England £		45,540,269
TOTAL RECEIPTS £		93,647,632

No. 103.—*Account* of Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1917—*contd.*

Disbursements.	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	£	£	£	£	£	£	£	£	£	£	£
His Majesty's Imperial Government—											
Expenditure in India in connection with Expeditionary Forces and other War services	55,039,123	...	...	..	...	...	...	...	...	...	55,039,123
Turkish light houses in the Red Sea	...	...	8,350	...	...	...	...	...	...	...	8,350
Lighting and Buoying of the Persian Gulf	6,761	...	...	...	...	...	...	...	...	...	6,761
Manufacture of shells munitions	606,336	...	...	...	...	...	...	...	...	...	606,336
Refunds on account of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment	7,033	...	...	...	...	...	...	...	...	...	7,033
Advances in India on account of the Emigration of Coolies, etc., and Supplies to H. M's. Ships on the East India Station—											
Civil	81,324	24,959	345,035	900	...	...	3,975	...	...	...	456,193
Military	59,691	...	...	...	...	...	...	...	...	...	59,691
Marine	101,042	...	...	...	...	...	...	...	...	...	101,042
Pensions paid in India to Out-pensioners of Chelsea Hospital	34,641	...	...	...	...	...	...	...	...	...	34,641
Ditto to Naval and Greenwich Hospital Pensioners	205	...	...	...	...	...	...	...	...	...	205
Enlistment of natives of India for service in the Colonies	2,819	...	...	...	...	...	...	...	...	...	2,819
Remittances paid in India on behalf of Asiatic Artillery at Hong-Kong and Singapore	4,547	...	...	...	...	...	...	...	...	...	4,547
Postal and Money Order Transactions	1,068,875	...	...	...	...	...	...	...	...	...	1,068,875
Little Basses Light Vessel Dues	...	4	...	14	...	...	5	...	...	...	23
Balances of Shipping Masters' Accounts	...	...	8,822	5,837	...	...	8	...	...	...	14,667
Expenses in India in connection with the employment of a Mountain Battery in Egypt	59	...	...	...	...	...	...	...	...	...	59
Additional troops lent for service at Hong-Kong in 1912	3,336	...	...	...	...	...	...	...	...	...	3,336
Turco-Persian Frontier commission	5	...	...	...	...	...	...	...	...	...	5
Indian Native Regiments lent for service in the Colonies	1,220	...	...	...	...	...	...	...	...	...	1,220
Share of expenditure of Persian Gulf Radio Offices	9,009	...	...	...	...	...	...	...	...	...	9,009
Expenditure in connection with Indian Forces in North China	15,737	...	...	...	...	...	...	...	...	...	15,737
Despatch of Troops to Mauritius	797	...	...	...	...	...	...	...	...	...	797
Hire of transports on behalf of the Commonwealth of Australia	529,866	...	...	...	...	...	...	...	...	...	529,866
Moiety of expenditure in connection with the despatch of troops to Persia	567	...	...	...	...	...	...	...	...	...	567
Receipts from Admiralty for teak supplied from India	...	...	...	...	...	...	6,029	...	...	...	6,029
Miscellaneous Payments—											
Civil	45,869	8,381	3,248	572	330	61	1,863	8,397	...	105	68,826
Military Works Services	2,894	...	...	...	...	...	...	...	...	...	2,894
Military	376,447	...	...	...	...	...	...	...	...	...	376,447
Marine	936,861	...	...	...	...	...	...	...	...	...	936,861
Post and Telegraph	51	...	...	...	...	...	...	...	...	...	51
Total	58,935,115	33,344	365,455	7,323	330	61	11,880	8,397	...	105	59,362,010

No. 103.—Account of Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1917—*concld.*

Disbursements—*concld.*	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	58,935,115	33,344	365,455	7,323	330	61	11,880	8,397	...	105	59,362,010
His Majesty's Indian Government in London—											
Rupees sent from India to East Africa	...	...	2,416,667	...	...	...	...	...	...	...	2,416,667
Purchase of silver	...	...	2,827	...	...	...	...	...	...	...	2,827
Remittances of Indians in hospitals made by Indian money orders	38	...	...	...	...	...	...	...	...	...	38
Advances to the Treasury Chest Officer, Colombo	...	(a) 125,312	...	...	...	...	...	...	...	...	125,312
Assisted siding for Chrome Company, Baluchistan	55,000	...	...	...	...	...	...	...	...	...	55,000
Allotments of pay, etc., British and Indian services	5	...	...	...	...	...	...	...	...	...	5
Hire of Transports, canal dues, coal, etc.	1,618	...	...	...	...	...	...	...	...	...	1,618
Allotments of pay of British soldiers serving in India	46	...	...	...	...	...	...	...	...	...	46
Family and Miscellaneous Remittances made by means of Rolls	593	...	...	...	...	...	...	...	...	...	593
Charges on account of Administered territories in Iraq	196,989	...	...	...	...	...	...	...	...	...	196,989
Stores purchased in England chargeable to Provincial and Local Funds, etc.	...	...	...	554	67	...	...	428	...	...	1,049
Remittances by Administrators General	14	...	...	...	...	1	...	...	...	...	15
Sale of opium	...	...	...	317,047	...	...	...	...	...	...	317,047
Aden Reinforcements	38	...	...	...	...	...	...	...	...	...	38
Egyptian Notes and Coins returned to Finance Minister, Egypt	...	...	5,377	...	...	...	...	...	...	...	5,377
Bombay, Baroda and Central India Railway Company—Advances for purchase of stores, etc.	251	...	...	...	...	...	...	...	...	...	251
Expeditionary Forces—purchase of mules	134,806	...	...	...	...	...	...	...	...	...	134,806
His Majesty's Coronation at Home	1	...	...	...	...	...	...	...	...	...	1
National Health Insurance in respect of soldiers in India	139	...	...	...	...	...	...	...	...	...	139
Bronze coinage for the Australian Commonwealth	9,668	...	...	...	...	...	...	...	...	...	9,668
Expenses of the Transport "Golconda"	3,446	...	...	...	...	...	...	...	...	...	3,446
Advances to disbursing officers for pay of sub-medical staff and patients of Indian Hospital	76	...	...	...	...	...	...	...	...	...	76
General Provident Fund—											
Civil	278	596	183	413	303	203	254	97	68	199	2,594
Military	197	...	...	...	...	...	...	...	...	...	197
Railways	206	...	...	...	...	...	...	...	...	...	206
Posts and Telegraph	28	...	...	...	...	...	...	...	...	...	28
Purchase of Hospital ship "Loyalty"	897	...	...	...	...	...	...	...	...	...	897
Purchase and sale of wheat	14,623	...	...	...	...	...	...	...	...	...	14,623
Enemy's ships employed by the Indian Government	17,089	...	...	...	...	...	...	...	...	...	17,089
Rupees sent from India to Egypt	...	...	66,890	...	...	...	...	...	...	...	66,890
Egyptian Currency coined at Bombay and Calcutta Mints	3,410	...	796,503	...	...	...	...	...	...	...	799,913
Miscellaneous Payments—											
Civil	17,842	544	114	6	2,397	248	19	...	...	...	21,170
Military	33,332	...	...	...	...	...	...	...	...	...	33,332
Marine	24,398	...	...	...	...	...	...	...	...	...	24,398

Railways	345	...	...	...	...	...	...	...	...	...	...	345
Postal and Telegraph	239	...	...	...	...	...	...	...	...	...	...	239
Military Works Services	332	...	...	...	...	...	...	...	...	...	...	332
TOTAL	515,944	126,452	3,288,561	318,020	2,767	452	273	525	68	199		4,253,261
TOTAL INDIA	59,451,059	159,796	3,654,016	325,343	3,097	513	12,153	8,922	68	304		63,615,271

ENGLAND:			
HIS MAJESTY'S IMPERIAL GOVERNMENT—			
Stores supplied for Manufacture of Munitions		19,725	
Payments to His Majesty's Treasury and other Public Departments on account of—			
Advances by the War Office in respect of Indian Native Regiments lent for service in the Colonies		3,310	
Troops lent for Service in Persia		1,737	
Little Basses Light Vessel Dues		423	
Balances of Shipping Masters' accounts		298,873	
Recoveries of an allotment paid in England on behalf of British Soldiers (including Territorials) on the Indian Establishment		106,905	
Miscellaneous		68,941	
Motor Ambulance and air craft presented by Indian princes and others		499,960	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—			
Family and Miscellaneous Remittances by means of rolls, etc., including allotment of pay of British soldiers serving in India		923,109	
Remittances by Administrators General		46,786	
Bengal and North-Western Railway Company: Advances for purchase of Stores, etc.	11,861		
Bombay, Baroda and Central India Railway Company: Advances for purchase of Stores, etc.	119,015		
East Indian Railway Company:			
Advances for purchase of Stores, etc.	238,849		
Rental paid to the South Behar Railway Company	30,000		
	268,849		
Great Indian Peninsula Railway Company: Advances for purchase of Stores, etc.	233,467		
South Indian Railway Company: Advances for purchase of Stores, etc.	68,724		
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works	18,396		
		720,312	
Surplus Revenue of occupied Territory in Mesopotamia		150,000	
Purchase, etc., of "Empress of India" on behalf of the Maharaja Sindhia of Gwalior		19,151	
National Health Insurance in respect of soldiers in India		28,000	
General Provident Fund		121	
Stores purchased in England chargeable to Provincial and Local Funds and to Native States		185,605	
Stores chargeable to the Twante Canal Project, Burma		898	
Nickel supplied for Coinage purposes		6,925	
Bills drawn by the Mission to the Court of Persia in respect of advances made on Indian account		377,000	
Pay and Pensions paid in England chargeable to Native States, Local Funds, etc.		6,288	
Employment of enemy's ships		12,983	
Miscellaneous payments to be brought to charge or recovered in India		126,171	
Contributions by Ruling Princes and others to Relief Funds		12,434	
Hire of Transports, Canal dues, coal, etc.		235,451	
Stores supplied under war and Ordinance Factory Indents		5,200,644	
Purchase and sale of wheat		53,807	
Purchase of Silver		16,093,978	
Gold Standard Reserve: Repayment of Loan		4,0 0,000	
Purchase of Mules for war purposes		107,525	
Expenditure in connection with the Transport "Golconda"		76,761	
		8, 383,949	
TOTAL ENGLAND			28,883,909
TOTAL DISBURSEMENTS £			92,499,180

APPENDIX B-A.

Finance and Revenue Accounts

OF THE

Government of India.

Account of District Local Funds

FOR

1916-17.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of District Local

Receipts.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Land Revenue—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capitation Tax or house-tax	6,064	...	9,15,012	...	7,668	...	...	...	10,971	...	...	9,39,715
Rent of fisheries	...	...	2,20,558	1,69,424	965	...	...	...	133	...	...	3,91,080
Revenue due to canals	...	...	...	10,972	...	4,474	...	...	...	...	...	15,446
Miscellaneous	...	...	14,133	1,76,116	...	32,235	3,062	5,121	...	...	48,727	2,79,394
Local Rates—												
Cess on lands for expenditure on Roads, Schools, Hospitals, and general purposes	83,412	2,06,430	62,16,226	31,75,030	65,71,107	67,71,624	36,62,506	24,64,226	55,42,223	10,67,562	5,25,781	3,62,86,127
Miscellaneous	3,261	...	10,57,987	1,15,397	9,440	...	15,961	...	35	...	2,75,132	14,77,213
Interest—												
Interest on securities of District Funds—												
For Educational purposes	...	...	5,567	2,531	3,611	3,610	609	...	70	371	...	16,369
For Medical purposes	...	...	4,501	6,187	3,674	26,778	1,731	...	812	...	...	43,683
For general purposes	...	...	...	...	...	...	...	...	...	6,983	...	6,983
Interest on arrear Revenues	...	...	14,604	1,695	26,399	...	...	...	34,297	...	...	76,995
Other items	87	...	3,86,030	5,649	218	52	5,439	...	865	...	...	3,98,340
Law and Justice—Courts of Law—												
Fees, Fines, and Forfeitures	...	...	53,386	286	2,416	...	589	...	22,027	199	...	78,903
Police—												
Receipts under Cattle Trespass Act	11,091	4,042	...	2,07,081	3,69,700	5,10,667	1,15,270	...	2,15,832	6,06,169	93,843	21,33,695
Other items	...	...	...	7	14,786	5,477	4,060	3,16,029	15,249	...	...	3,55,608
Education—												
Fees from Schools, general training, and special	9,552	8,431	3,87,856	1,79,075	47,904	3,74,768	3,31,637	...	51,915	7,148	19,984	14,18,270
Contributions from Govenment	31,688	2,03,573	16,58,692	28,64,911	9,27,237	17,10,459	12,55,257	29,957	8,56,956	9,24,792	3,46,175	1,08,09,697
Income from Endowments	...	...	578	35	321	1,518	...	...	...	...	315	2,767
Miscellaneous—												
Sale of books	...	...	...	124	8,553	2,258	6	...	6	1	...	10,948
Examination Fees	...	...	...	378	263	...	...	...	125	...	666	1,432
Other Receipts	113	378	5,864	15,618	83,982	12,716	8,567	19,654	3,457	4,833	2,505	1,57,687
Medical—												
Hospital Receipts	2,266	...	1,496	3,815	73	14,323	12,988	...	115	...	...	35,076
Medicine sold by Civil Surgeon	172	...	3,689	645	...	4,102	2,601	...	10	...	...	11,219
Income from Endowments	1,010	...	4,567	4,655	3,457	11,835	10,216	...	1,015	...	...	36,755
Contributions	4,201	61,923	3,37,085	83,518	61,535	3,23,760	69,896	9,921	80,028	21,826	71,142	11,24,835
Other Contributions	...	...	..	...	...	...	...	...	...	...	...	...
Miscellaneous—												
Other receipts	59	47	26,872	3,666	14,569	18,273	9,289	2,152	2,493	6,871	2,680	86,971
Sanitary fees and fines	...	...	39,440	79	10,849	444	2,520	...	6,344	...	10	59,686
Agriculture—												
Contributions	...	..	...	...	...	..	...	65,889	...	...	...	65,889
Miscellaneous	...	..	...	...	...	...	...	2,297	...	...	...	2,297
Minor Departments—												
Botanical and other public garden receipts	40	1,796	...	10,264	...	4,522	48,447	...	...	4,092	...	69,161
Veterinary receipts	640	2,909	7,395	13,747	1,720	17,495	91,778	...	10,141	13,801	374	1,60,000
Receipts on account of Experimental Cultivation	...	...	...	1,152	717	...	713	...	862	3,596	...	7,040
Public Exhibition and Fairs	6,645	...	...	5,049	4,717	75,074	1,66,834	...	291	8,409	...	2,67,019
Contributions	...	...	...	51,369	...	2,026	...	...	5,060	...	...	58,455
Miscellaneous	2,947	156	2,029	170	2,161	4,007	25,488	...	1,35	419	3,302	42,034
Carried over	1,63,248	4,89,685	113,63,567	71,08,645	81,78,042	99,32,497	58,45,464	29,15,246	68,62,687	26,77,072	13,90,636	5,69,26,789

FUNDS for the Year ended 31st March 1917.

Disbursements.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refund—												
Land Revenue	...	...	5,510	10,080	...	5	...	...	...	...	216	15,811
Local Rates	2	55	15,193	667	114	...	486	5,210	...	385	1,152	23,264
Land Revenue—												
Charges of District Administration	...	...	...	2,277	...	784	...	50,533	...	...	158	53,752
Miscellaneous	...	...	...	92	...	458	2,982	...	...	...	959	4,491
Local Rates—	...	...	...	...	16	...	...	85,283	...	...	7,401	92,700
Interest—												
Interest on Loans	...	...	7,241	26,880	69,742	11,213	375	...	14,499	...	...	1,29,950
Other items	...	...	161	...	35	...	476	...	...	...	755	1,427
General Administration—												
General Establishment of Local Funds	5,854	17,884	5,72,260	72,489	2,82,229	4,21,114	2,16,862	...	1,92,660	1,42,977	47,428	19,71,757
Law and Justice—												
Travelling allowance	...	...	...	...	3,177	...	...	...	...	...	...	3,177
Fees to pleaders	...	...	...	...	1,197	...	...	...	...	...	304	1,501
Miscellaneous	...	...	...	...	...	...	...	...	...	...	79	79
Police—												
Cattle-pound charges	3,711	573	...	5,976	20,854	1,73,596	47,284	30,157	13,485	1,99,246	38	4,94,920
Other charges	...	...	...	...	...	...	...	5,926	...	...	...	5,926
Refunds	224	...	...	7	410	7,623	1,829	1,840	266	853	...	13,052
Ports and Pilotage—												
Subsidies to Steam Boat Companies	...	...	...	...	8,159	...	...	...	...	...	...	8,159
Education—												
Grants to Universities	...	...	...	...	...	50	...	...	...	...	...	50
Inspection	1,027	6,646	...	...	57,828	7,917	56,080	...	38,384	7,001	...	1,74,883
Schools, General—												
High Schools	...	...	2,00,459	...	...	34,401	82,122	...	...	...	...	3,16,986
Secondary ,,	8,629	71,388	1,80,942	4,563	90,655	5,80,869	5,75,657	...	1,48,466	1,63,654	78,771	19,03 594
Primary ,,	51,789	1,48,743	24,48,151	32,74,631	4,76,911	23,70,375	12,92,508	...	1,57,336	10,23,560	6,10,735	1,18,54,739
Contribution to Municipalities	...	...	...	...	...	...	...	13,467	...	...	...	13,467
School, Special—												
Training Schools	...	...	29,914	15	8,442	97,940	2,883	...	257	...	2,797	1,42,248
Technical ,,	...	...	16,018	20,629	64,747	...	36,518	...	683	...	2,462	1,41,087
Grants-in-aid	1,943	4,474	8	80,001	14,67,288	2,16,318	2,37,399	6,34,470	10,43,703	12,902	33,597	37,32,103
Scholarships	4,250	19,674	92,747	1,23,543	1,26,919	74,064	96,471	...	27,842	1,707	16,621	5,83,338
Miscellaneous	682	5,195	20,872	66,892	36,264	6,384	29,111	...	87,495	3,991	13,248	2,70,134
Refunds	...	...	237	3,027	1,942	880	524	...	...	2,521	...	9,131
Contributions	...	...	...	11,783	...	4,575	...	...	...	...	...	16,358
Medical—												
Medical Establishment	372	...	48,843	52,525	99,279	...	5,009	...	24,599	...	53,972	2,84,599
Hospitals and Dispensaries	20,726	46,317	11,75,038	1,46,740	4,45,846	9,85,179	6,50,531	2,35,679	4,01,107	1,20,753	1,76,815	44,04,731
Sanitation and Vaccination—												
Vaccine Establishment charges	1,981	12,771	1,58,605	1,39,092	15,449	1,58,198	81,971	1,05,610	9,202	97,694	21,178	8,01,751
Pasteur Institute, Shillong	...	...	...	...	...	...	...	...	...	...	350	350
Leper Asylum, Sylhet	...	...	...	...	...	...	...	...	...	...	521	521
Sanitation charges	1,628	2,714	6,01,206	41,278	1,00,129	1,30,733	13,041	9,762	99,403	29,040	6,414	10,35,348
Medical Schools	...	155	...	5,143	6,657	...	1,120	...	1,750	...	255	15,080
Plague and Epidemic charges	1,737	...	64,256	12,468	6,007	10,471	20,365	7,615	15,022	2,504	...	1,40,445
Other charges	306	5,225	97,532	23,503	50,910	74,699	4,864	2,096	15,239	3,328	9,388	2,87,090
Refunds	...	...	117	758	70	827	...	2	91	5	66	1,936
Contributions	...	...	...	1,20,295	10,791	46,341	...	...	71,785	...	9,261	2,58,473
Agriculture—												
Agriculture and Veterinary Station charges	...	...	...	...	...	...	...	1,59,824	...	...	...	1,59,824
Minor Departments—												
Public Exhibitions and Fairs	2,716	3,944	1,000	13,132	10,173	72,258	70,289	...	10,253	6,279	...	1,90,044
Veterinary and Stallion charges	5,639	26,348	46,559	80,706	96,861	1,69,226	2,43,534	...	90,549	49,942	47,553	8,56,917
Experimental cultivation	...	...	...	7,368	4,135	...	30,261	...	1,435	3,734	...	46,933
Botanical and other public gardens	...	3,559	...	21,138	...	9,312	94,356	...	...	4,068	...	1,32,433
Provincial Statistics	...	...	...	164	...	...	209	...	...	...	960	1,333
Miscellaneous	1,261	...	...	8,666	19,453	10,823	4,401	...	4,830	2,032	1,490	52,956
Contributions	...	...	...	4,391	...	3,760	...	...	2,196	...	1,961	12,308
Carried over	1,14,477	3,75,665	57,82,899	43,80,919	35,82,689	56,80,393	38,99,472	13,47,474	24,72,537	18,78,176	11,46,905	3,06,61,606

ACCOUNT of DISTRICT LOCAL

Receipts.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Cetral Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,63,248	4,89,685	1,13,63,567	71,08,645	81,78,042	99,32,497	58,45,464	29,15,246	68,62,687	26,77,072	13,90,636	5,69,26,789
Superannuations and Pensions—												
Contributions for pensions and gratuities.	...	...	...	...	...	...	3,998	...	233	...	106	4,337
Stationery and Printing—												
Press Receipts . . .	...	...	...	3	26,394	...	414	9	17,565	...	...	44,385
Miscellaneous—												
Sale of old Stores and Materials	16	6	4,053	4,127	1,929	1,081	1,039	357	2,427	518	3	15,556
Sale of Nazul (Escheated buildings and lands). .	...	...	...	468	14	...	1,620	...	...	1,152	97	3,351
Rents	269	...	7,56,708	910	1,990	19,082	7,165	7,07,465	2,951	11,600	30	15,08,170
Rates and Taxes . . .	2,034	...	...	...	...	...	...	...	...	2,14,148	...	2,16,182
Contributions . . .	...	1,879	81,209	33,633	1,69,406	2,041	1,30,835	2,03,400	1,800	10,671	1,92,152	8,27,026
Other Miscellaneous Receipts .	5,075	7,558	1,24,184	21,817	1,38,621	57,344	68,498	6,288	8,887	10,277	23,476	4,72,025
Railways—												
Net Receipts . . .	...	...	7,80,332	...	90,704	...	...	...	1,665	...	...	8,72,701
Minor Works—												
Local Canal Receipts . .	593	6,340	...	...	22,365	...	63,616	...	...	...	...	92,914
Civil Works—												
Rent of buildings and lands (other than Nazul).	6	1,836	9,587	19,508	11,528	2,548	44,759	471	26,381	2,803	861	1,20,288
Sale of buildings and lands (other than Nazul).	...	2,148	26,834	1,554	7,200	34,600	93,432	500	2,068	5,726	92	1,74,154
Sale of Stores and Materials .	10	383	12,930	5,875	3,344	5,612	7,726	4,237	4,222	12,714	1,093	58,146
Canal and Ferry Receipts .	2,524	5,941	2,42,176	1,17,988	4,85,215	3,69,612	1,43,882	2,73,233	2,46,725	73,426	1,25,469	20,86,191
Tolls on roads . . .	23,827	...	19,04,117	3,06,641	9,147	1,08,438	1,100	...	9,572	...	...	23,62,842
Contributions . . .	64,921	51,423	23,56,251	9,48,929	4,64,568	3,66,978	10,98,313	13,78,993	6,50,866	6,87,847	3,06,582	83,75,671
Staging Bungalow Fees .	1,873	...	16,734	6,242	6,703	16,368	8,112	9,609	11,900	624	124	78,289
Sarai (Rest-house) Fees . .	153	4,068	1,237	2,762	...	9,067	17,811	...	625	1,680	114	38,417
Miscellaneous . . .	1,205	6,651	3,74,591	49,328	85,953	1,39,816	3,01,778	15,522	53,302	20,834	5,455	10,54,435
TOTAL REVENUE .	2,65,754	5,78,818	1,80,54,510	86,28,430	97,03,123	1,10,65,084	78,39,562	55,15,330	79,03,876	37,31,092	20,46,290	7,53,31,869
Debt, Deposits and Advances—												
Loans from Government .	...	...	55,588	...	25,000	...	...	...	50,000	...	55,000	1,85,588
Loans from the Public . .	...	...	21,53,140	...	...	...	...	...	...	...	...	21,53,140
Sale-proceeds of Investments .	...	...	15,55,682	...	...	...	...	...	...	...	...	15,55,682
Deposits	...	1,296	13,21,471	18,646	3,15,230	54,087	42,358	...	2,20,816	2,49,242	34,808	22,57,954
Advances	1,910	...	...	1,10,666	4,40,860	52,444	1,24,533	7,045	3,70,821	2,52,943	2,797	13,64,019
TOTAL DEBT, DEPOSITS AND ADVANCES—	1,910	1,296	50,85,881	1,29,312	7,81,090	1,06,531	1,66,891	7,045	6,41,637	5,02,185	92,605	75,16,383
TOTAL RECEIPTS .	2,67,664	5,80,114	2,31,40,391	87,57,742	1,04,84,213	1,11,71,615	80,06,453	55,22,375	85,45,513	42,33,277	21,38,895	8,28,48,252
Opening Balance . .	86,475	3,00,701	78,32,488	23,39,454	22,15,956	75,02,889	29,34,165	30,69,815	11,98,398	14,50,864	4,10,036	2,93,41,241
GRAND TOTAL .	3,54,139	8,80,815	3,09,72,879	1,10,97,196	1,27,00,169	1,86,74,504	1,09,40,618	85,92,190	97,43,911	56,84,141	25,48,931	11,21,89,493

FUNDS for the year ended 31st March 1917—*continued.*

Disbursements.	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,14,477	3,75,665	57,82,899	43,80,919	35,82,689	56,80,393	38,99,472	13,47,474	24,72,537	18,78,176	11,46,905	3,06,61,606
Superannuations, etc.—												
Pensions	461	834	21,111	15,460	32,458	6,242	2,782	5,469	45,468	19,993	84	1,50,362
Gratuities	...	150	4,643	1,478	102	1,375	1,773	223	1,560	362	1,538	13,204
Contribution to Provincial Revenues for Pensions	...	...	52,005	23,975	...	...	...	...	33,306	1,22,454	...	2,31,740
Donations to Service Funds	1,420	5,666	81,820	...	45,236	...	1,17,597	...	...	...	4,809	2,56,548
Provident Fund	...	...	...	...	...	49,682	...	...	...	...	...	49,682
Stationery and Printing—												
Purchase of Stationery	223	634	6,554	239	734	...	6,602	...	2,867	3,476	1,863	23,192
District Board Presses	...	...	...	129	7,624	...	...	...	22,769	...	601	31,123
Printing at Government Presses	...	...	1,143	...	...	...	...	4,762	...	8,362	...	14,267
Printing at Private Presses	348	1,927	63,656	12,253	27,610	...	16,561	...	21,043	6,151	1,846	1,51,295
Lithography	...	...	...	79	762	...	1,858	...	2,855	...	...	5,554
Miscellaneous—												
Rewards for destruction of dogs, wild animals, and snakes	32	87	821	5	102	...	2,883	...	...	144	11,154	15,228
Donations for charitable purposes	...	254	213	36,716	3	955	3,073	...	915	1,683	656	44,468
Contributions	4,182	59	1,52,329	21,717	19,608	37,726	3,894	2,05,753	85	255	3,800	4,49,408
Petty Establishments	1,603	929	4,45,121	49,277	1,510	3,074	19,133	2,57,453	6,352	5,830	1,692	7,91,974
Miscellaneous and unforeseen charges	1,795	295	79,458	28,542	12,367	22,939	22,273	...	21,603	2,131	2,377	1,93,780
Miscellaneous refunds	72	91	3,831	4,426	2,518	1,197	1,139	965	609	11,244	5,107	31,199
Famine Relief	...	...	...	...	2,55,297	...	2,355	...	80,182	...	...	3,37,834
Railways—												
Interest on Loans borrowed for Railway purposes	...	...	*1,89,697	...	...	...	...	...	...	...	...	1,89,697
Re-payment of ditto	...	...	1,98,634	...	...	...	...	...	...	...	...	1,98,634
Construction of Railways charged to Revenue	...	...	9,41,928	...	...	...	...	...	...	...	...	9,41,928
Miscellaneous Railway Expenditure	...	...	1,236	...	...	...	...	...	13,256	...	...	14,492
Minor Works—												
Works	...	...	...	...	...	...	5,536	22,840	...	...	...	28,376
Repairs	1,506	6,899	...	...	...	...	13,090	4,153	...	...	94	25,742
Establishment	1,883	4,564	...	...	783	...	9,473	3,836	...	...	...	29,539
Tools and Plant	...	...	...	...	...	...	...	250	...	...	...	250
(*Civil*) *Works*—												
(*a*) Buildings—												
New Works	35,674	32,985	6,77,806	3,36,164	1,91,264	11,67,469	5,59,109	2,67,277	3,71,729	4,00,745	4,471	40,44,693
Repairs	5,752	24,833	1,79,101	1,51,084	39,743	3,69,778	2,46,377	31,960	64,409	1,14,401	4,273	12,31,711
(*b*) Communications—												
New Works	16,171	3,191	13,89,576	5,90,398	16,49,787	7,61,823	7,23,696	10,40,548	18,77,773	2,47,515	1,52,999	84,53,477
Repairs	30,759	40,123	45,45,083	16,17,610	36,41,604	21,77,743	11,67,954	9,23,013	16,43,493	4,87,352	4,34,221	1,57,08,955
(*c*) Other public improvements—												
New Works	...	1,295	6,63,102	1,88,608	6,26,186	7,304	1,13,234	4,42,584	2,11,402	1,21,999	1,82,633	25,58,347
Repairs	1,986	3,140	3,56,716	1,03,643	93,078	7,697	40,111	3,40,018	47,267	53,626	26,726	10,74,008
(*d*) Establishment	12,211	22,339	11,31,778	3,40,524	5,89,144	5,31,386	4,67,537	5,10,460	6,40,821	2,78,048	71,966	45,96,214
(*e*) Tools and Plant	607	30	72,098	33,396	56,222	21,046	18,905	36,010	45,457	6,676	2,711	2,93,158
(*f*) Other charges	12,473	2,234	5 65,471	21,565	63,501	70,040	1,58,056	2,14,321	46,394	7,563	4,185	11,65,803
Contribution	...	...	...	84,783	...	...	...	...	...	...	5,000	89,783
TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME	2,43,635	5,28,224	1,76,07,830	80,42,990	99,39,932	1,09,17,869	76,24,473	56,59,369	76,74,152	37,78,186	20,71,711	7,40,88,371
Railway Construction met from borrowed Funds	...	...	13,85,882	...	...	...	...	...	...	...	...	13,85,882
Debt, Deposits, and Advances—												
Repayment of loans from Government	...	...	9,935	58,382	34,463	23,952	6,041	...	20,660	...	...	1,53,433
Repayment of loans from Public	...		7,38,738 (*b*)	...	...	...	...	...	...	...	...	7,38,738
Investments	...	20,000	19 46,635	...	...	9,432	3,00,975	...	...	...	...	22,77,042
Deposits	840	700	11,60,038	20,759	3,26,815	43,856	1,65,928	...	1,98,177	2,66,501	10,995	21,94,609
Advances	...	...	25,771	1,14,085	3,56,260	54,831	18,925	2,190	2,93,149	2,56,883	15,775	11,37,869
TOTAL DEBT, DEPOSITS, AND ADVANCES	840	20,700	38,81,117	1,93,226	7,17,538	1,32,071	4,91,869	2,190	5,11,986	5,23,234	26,770	65,01,691
TOTAL CHARGES	2,44,475 (*a*)	5,48,924 (*a*)	2,28,74,829	82,36,216 (*a*)	1,06,57,470 (*a*)	1,10,49,940 (*a*)	81,16,342 (*a*)	56,61,559	81,86,138 (*a*)	43,01,570 (*a*)	20,98,481 (*a*)	8,19,75,944
CLOSING BALANCE	1,09,664	3,31,891	80,98,050	28,60,980	20,42,699	76,24,564	28,24,276	29,30,631	15,57,773	13,82,571	4,50,450	3,02,13,549
GRAND TOTAL	3,54,139	8,80,815	3,09,72,879	1,10,97,196	1,27,00,169	1,86,74,504	1,09,40,618	85,92,190	97,43,911	56,84,141	25,48,931	11,21,89,493

(*a*) Differs from Book balance owing mainly to uncashed cheques.

(*b*) Includes loans amounting to Rs. 6,07,500 given by the Tanjore District Board to the Tinnevelly District Board and the Mayavaram Municipality.

* Includes Rs. 21,520 on account of payments to Sinking Fund of the Tanjore District Board Railway Debenture loan.

No. 1.—Detailed Account showing the Revenue Receipts, Working Expenses, and other Expenditure on account of District and Local Boards' Railways in India during the year 1916-17. (Madras.)

Heads.	Tanjore District Board Railway.	Bezwada-Masulipatam Railway (Kistna).	Podanur-Pollachi Railway (Coimbatore).	Tenali-Repalli Railway (Guntur).	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Receipts:					
Coaching Traffic Earnings	7,52,323	2,83,182	1,16,613	93,950	12,46,068
Goods ditto	2,58,174	97,412	43,980	12,676	4,12,242
Miscellaneous Suspense	8,502	2,134	198	184	11,018
TOTAL GROSS RECEIPTS	10,18,999	3,82,728	1,60,791	1,06,810	16,69,328
Working Expenses:					
Maintenance of Way, Works, and Stations	14,669	32,516	4,477	453	52,115
Locomotive Expenses	50,950	73,873	1,182	27,760	1,76,446
Carriage and Wagon Expenses		16,485		6,196	
Traffic Expenses	5,17,745	21,837	72,356	8,206	6,20,144
General Charges, Miscellaneous, and Suspense	...	28,697	804	10,790	40,291
TOTAL WORKING EXPENSES	5,83,364	1,73,408	78,819	53,405	8,88,996
Net Receipts	4,35,635	2,09,320	81,972	53,405	7,80,332
Other Expenditure:					
Interest on loans borrowed for Railway purposes.	89,854	50,396	30,216	...	(a) 1,70,466
Repayment of ditto ditto.	35,247	85,052	78,335	...	1,98,634
Net gain to the Board	3,10,534	73,872	—26,579	53,405	4,11,232
Capital at charge, 31st March 1917	54,21,490	22,15,271	10,48,835	14,24,907	1,01,10,503
Percentage of net Receipts on Capital outlay (1916-17)	8·04	9·45	7·82	3·75	7·72
Ditto ditto in 1915-16	8·16	10·40	3·08	·13	7·11
Ditto ditto in 1914-15	6·78	10·12	...	...	7·81
Ditto ditto in 1913-14	7·10	8·8	...	...	7·62
Ditto ditto in 1912-13	7·63	8·37	...	...	7·86

(a) Exclusive of the interest of Rs. 19,231 paid by the District Board of Tinnevelly on the loan raised for the construction of Tinnevelly-Tiruchendur Railway.

No. 2.—Detailed Account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 1916-17. (Madras.)

Details.	Amount.
Surveys.	Rs.
Madura District Board—Madura-Bodinayakanur Railway Survey	14
Ramnad District Board—Sivaganga to Manamadura *vid* Tirupachetti Railway Survey	276
Tanjore District Board—Mayavaram-Tranquebar Railway Survey	—18
Mannargudy-Tiruthirapundi Railway Survey	342
Tinnevelly District Board—Tinnevelly-Tiruchendur Final Locations Survey	—200
Other Items.	
Coimbatore District Board—Remuneration to the Bank of Madras for the years 1915-16 and 1916-17 for the management of the Board's Debenture Loan of 5 lakhs	750
Tinnevelly District Board—Cost of fire buckets supplied from Government Public Works Stores to Tahsildar, Tinnevelly-Tiruchendur Railway	72
TOTAL	1,236

No. 3.—Account of Expenditure on Railway Construction by Local Boards in India during, and to end of, the year 1916-17.

Heads.	Nidamangalam-Mannargudy Railway.	Podanur-Pollachi Railway.	Tenali-Repalli Railway.	Tanjore District Board Railway.	Bezwada-Masulipatam Railway.	Tinnevelly-Tiruchendur Railway.	Tiruthraponde-Vedaranyam Railway.	Sura Mangalam-Salem Railway.	TOTAL.
During the year 1916-17:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Outlay charged to Revenue	1,126	—73,624	2,10,255	11,649	7,077	84,839	3,47,322	3,53,284	9,41,928
Outlay met from borrowings from the Public	...	3,731	...	...	...	11,39,151	2,43,000	...	13,85,882
Outlay met from borrowings from the Government	...	...	...	...	...	...	...	...	...
TOTAL	1,126	—69,893	2,10,255	11,649	7,077	12,23,990	5,90,322	3,53,284	23,27,810
To end of the year 1916-17:									
Outlay charged to Revenue	4,64,221	(a) (e) 4,01,566	14,24,907	(e) 35,02,300	(e) 10,19,377	(e) 2,12,072	(d) 7,20,266	(b) 3,54,784	80,99,493
Outlay met from borrowings from the Public	...	(f) 6,47,269	...	5,86,291	...	11,39,151	4,83,000	1,18,344	29,74,055
Outlay met from borrowings from the Government	...	...	...	(f) 8,68,678	(f) 11,95,894	...	...	...	20,64,572
TOTAL	4,64,221	10,48,835	14,24,907	49,57,269	22,15,271	13,51,223	12,03,266	4,73,128	1,31,38,120

(a) Includes Rs. 9,547 on account of previous Survey charges.
(b) " " 1,500 " " " "
(c) " " 41,540 " " " "
(d) " " 16,522 " " " "
(e) " annuity payments and repayments of Government and Private loans.
(f) Reduced by the amount referred to in remark (e) above.

No. 4.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

	Land Revenue Buildings.	Administration.	Minor Departments.	Educational.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	48	...	201	...	...	249	...	249
Madras	...	...	...	1,980	...	6,450	...	5,562	13,992	...	13,992
Bombay	14,560	...	6,568	2,05,926	...	58,565	...	71	2,85,690	*10,115*	2,75,575
United Provinces of Agra and Oudh	1,367	...	...	3,54,914	1,343	1,82,229	1,096	20,442	5,61,391	*9*	5,61,382
Punjab	...	...	6,916	22,549	...	9,832	...	6,446	45,743	...	45,743
Burma	...	...	...	535	1,656	60,397	...	231	62,819	...	62,819
Assam	...	...	...	...	...	...	731	...	731	...	731
TOTAL	15,927	...	13,484	5,85,952	2,999	3,17,674	1,827	32,752	9,70,615	*10,124*	9,60,491

No. 5—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	107	...	...	...	...	206	313	*15*	298
Madras	...	...	493	...	...	1,054	...	395	1,942	...	1,942
Bombay	1,106	1,669	207	...	...	2,870	...	23	5,875	...	5,875
United Provinces of Agra and Oudh	47	482	49,077	...	2,114	60,394	1,675	4,140	1,17,929	...	1,17,929
Punjab	335	647	8,158	163	339	3,755	...	198	13,595	...	13,595
Burma	...	...	2,873	...	...	17,006	...	351	20,230	...	20,230
Assam	...	...	...	...	...	...	2,211	...	2,211	...	2,211
TOTAL	1,488	2,798	60,915	163	2,453	85,079	3,886	5,313	1,62,095	*15*	1,62,080

No. 6.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	2,711	...	1,969	...	...	...	...	11,175	...	...	98	15,953	...	15,953
Madras	65,739	8,783	1,898	5,392	...	...	...	...	...	...	...	...	81,812	*62,139*	19,673
Bombay	12,391	28,033	3,816	40,086	38,425	9,457	61,103	21,484	33,378	23,255	1,266	487	3,03,181	...	3,03,181
United Provinces of Agra and Oudh	2,69,290	1,17,251	72,599	98,537	1,769	17,343	18,856	7,063	14,250	23,729	...	5,067	6,45,754	*6,472*	6,39,282
Punjab	17,604	...	426	...	...	...	...	...	...	805	...	...	18,835	...	18,835
Burma	2,39,547	...	3,17,690	2,07,496	6,238	30,919	82,343	22,292	2,848	57,732	6,282	6,619	9,80,006	...	9,80,006
Central Provinces and Berar	...	3,431	...	8,070	...	...	118	...	582	...	...	...	12,201	...	12,201
Assam	33,839	27,285	...	...	...	...	...	...	956	905	20	104	63,109	*9,239*	53,870
TOTAL	6,68,410	1,87,494	3,96,429	3,61,550	46,432	57,719	1,62,420	50,839	63,189	1,06,426	7,568	12,375	21,20,851	*77,850*	20,43,001

No. 7.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	2,900	...	6,880	11,959	...	...	...	...	1,379	800	...	...	23,918	*150*	23,768
Madras	1,156	2,065	22,378	26,316	290	...	...	...	...	...	...	...	52,205	*1,276*	50,929
Bombay	1,96,650	2,52,101	22,519	2,39,435	71,956	17,617	20,110	12,510	16,199	3,738	45,575	...	8,98,410	...	8,98,410
United Provinces of Agra and Oudh	11,15,288	2,28,722	22,149	38,108	...	4,710	19,061	27,591	15,423	16,130	23,120	10,830	15,21,132	...	15,21,132
Punjab	...	29,066	...	13,212	...	...	...	...	30	1,695	...	...	44,003	...	44,003
Burma	4,12,017	31,585	1,97,011	74,371	...	29,930	53,206	22,242	817	46,539	12,862	6,756	8,87,336	...	8,87,336
Central Provinces and Berar	...	3,779	...	...	...	267	...	1,749	...	...	...	...	5,795	...	5,795
Assam	1,377	23,253	85,009	77,307	...	...	490	369	4,891	14,677	64	40	2,07,477	*5,000*	2,02,477
TOTAL	17,29,388	5,70,571	3,55,946	4,80,708	72,246	52,524	92,867	64,461	38,739	83,579	81,621	17,626	36,40,276	*6,426*	36,33,850

No. 8.—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on account of District and Local Boards on Works of Miscellaneous Public Improvements.

Provinces.	Lighting.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Miscellaneous.	Harbours.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	76	...	...	...	6,384	...	1,165	...	7,625	...	7,625
Bombay	...	...	7,273	...	6,258	...	352	...	13,883	...	13,883
U. P. of Agra and Oudh .	...	115	...	...	43	1,431	725	...	2,314	...	2,314
Burma	...	72,510	1,73,671	61,395	8,402	1,052	22,996	47,393	3,87,419	...	3,87,419
Central Provinces and Berar .	...	...	872	...	722	...	...	...	1,594	...	1,594
Assam	...	...	443	...	87,431	486	...	...	88,360	*15,779*	72,581
Total .	76	72,625	1,82,239	61,395	1,09,240	2,969	25,238	47,393	5,01,195	*15,779*	4,85,416

No. 9.—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on account of District and Local Boards on Repairs to Works of Miscellaneous Public Improvements.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Lighting.	Miscellaneous.	Harbours.	Grand Total.	*Deduct Outlay from Contribution.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	...	...	118	...	...	162	...	280	...	280
Bombay	...	...	...	2,155	...	...	1,676	...	3,831	...	3,831
U. P. of Agra and Oudh .	...	....	...	201	1,679	...	...	...	1,880	...	1,880
Punjab	...	...	...	252	182	...	481	...	915	...	915
Burma	17,601	48,512	2,01,555	4,933	200	21	13,307	16,606	3,02,135	...	3,02,135
Assam	535	...	...	9,015	295	...	140	...	9,985	...	9,985
Total .	17,536	48,512	2,01,555	16,674	2,356	21	15,766	16,606	3,19,026	...	3,19,026

No. 10.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Administration.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	..	983	32,712	1,606	...	...	124	35,425	*23,573*	11,852
N.-W. Frontier . . .	...	4,746	...	27,153	147	...	...	939	32,985	*5,217*	27,768
Madras	...	12,252	...	3,25,873	2,23,429	1,605	16,666	83,989	6,63,814	...	6,63,814
Bombay	...	675	...	35,659	8,966	4,391	...	783	50,474	...	50,474
Bengal	...	64,848	...	21,539	50,738	16,967	32,352	4,820	1,91,264	...	1,91,264
U. P. of Agra and Oudh . .	...	1,176	36,712	5,16,356	36,711	4,381	583	10,159	6,06,078	*15,405*	5,90,673
Punjab	4,415	4,454	6,369	3,51,638	74,239	49,060	4,368	18,823	5,13,366	*37,277*	4,76,089
Burma	...	...	3,795	...	437	...	...	2,00,226	2,04,458	...	2,04,458
Bihar and Orissa . . .	3,099	25,138	7,299	86,246	1,33,762	10,222	72,928	32,965	3,71,729	...	3,71,729
Central Provinces and Berar .	...	36,076	18,940	2,59,408	36,375	31,715	...	18,231	4,00,745	...	4,00,745
Assam	...	219	...	...	...	...	3,491	30	3,740	...	3,740
TOTAL .	7,514	1,49,584	74,098	16,56,581	5,66,410	1,16,341	1,30,458	3,71,089	30,74,078	*81,472*	29,92,606

No. 11.—CLASSIFIED ABSTRACT of EXPENDITURE by the CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . .	...	479	...	742	2,920	599	325	...	374	5,439	...	5,439
N.-W. Frontier . .	...	115	...	380	13,857	5,026	3,952	493	1,010	24,833	*1,190*	23,643
Madras . . .	...	2,245	...	...	73,654	36,124	1,265	10,591	53,280	1,77,159	...	1,77,159
Bombay . . .	233	2,336	...	...	1,15,392	18,537	6,650	...	2,061	1,45,209	*441*	1,44,768
Bengal . . .	...	9,108	...	...	3,064	13,961	377	11,699	1,534	39,743	...	39,743
U. P. of Agra and Oudh	23	228	....	47,358	1,93,811	4,355	1,354	526	4,194	2,51,849	...	2,51,849
Punjab . . .	8,584	5,524	1,104	11,399	1,14,347	36,356	26,671	13,543	15,254	2,32,782	*37,900*	1,94,882
Burma . . .	...	...	...	7,078	121	1,740	...	...	2,791	11,730	...	11,730
Bihar and Orissa .	809	3,723	...	633	24,165	16,742	474	15,775	2,088	64,409	...	64,409
Central Provinces and Berar . . .	...	5,563	...	19,363	59,826	1,778	5,963	...	21,918	1,14,401	...	1,14,401
Assam . . .	...	104	...	...	...	...	...	1,452	506	2,062	...	2,062
TOTAL .	9,649	29,425	1,104	86,943	6,01,157	1,35,218	47,031	54,079	1,05,010	10,69,616	*39,531*	10,30,085

No. 12.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General	...	...	...	...	...	...	...	...	...	...	...	218	218	...	218
North-West Frontier Province	...	...	3,191	...	...	...	...	...	...	...	...	...	3,191	*2,814*	377
Madras	3,46,064	3,02,125	52,031	64,338	32,024	35,941	18,103	30,359	3,55,003	56,269	4,616	10,891	18,07,764	*10,000*	12,97,764
Bombay	2,757	62,601	172	23,163	22,896	897	8,122	22,756	71,084	56,755	15,430	584	2,87,217	*368*	2,86,849
Bengal	3,13,163	27,849	3,08,824	2,74,782	41,047	1,97,359	86,518	79,554	1,40,309	1,13,801	7,385	59,196	16,49,787	...	16,49,787
United Provinces of Agra and Oudh	8,450	...	33,097	29,158	8,640	11,423	18,154	3,285	147	519	2,289	907	1,16,069	...	1,16,069
Punjab	1,02,577	2,65,871	9,479	2,98,951	...	...	...	...	4,169	20,677	3,117	20	7,04,861	*4,07,262*	2,97,599
Burma	1,041	2,918	3,358	4,458	146	1,500	8,127	6,399	12,070	14,993	4,808	724	60,542	...	60,542
Bihar and Orissa	3,80,711	23,656	4,91,036	5,52,247	29,789	1,02,487	1,06,387	1,34,948	8,686	23,639	17,932	6,255	18,77,773	...	18,77,773
Central Provinces and Berar	1,976	39,711	41,066	14,161	13,285	3,849	10,512	10,477	58,702	33,061	8,239	275	2,35,314	...	2,35,314
Assam	2,575	7,763	13,317	55,194	...	...	4,373	5	1,143	3,910	434	1,176	89,890	*2,739*	87,151
TOTAL	11,59,314	7,32,494	9,55,571	13,16,452	1,47,827	3,53,456	2,60,296	2,87,783	6,51,313	3,23,624	64,250	80,246	63,32,626	*4,23,183*	59,09,443

No. 13.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	3,698	1,404	...	...	...	...	1,410	...	329	6,841	*2,404*	4,437
North-West Frontier Province	2,954	...	24,218	8,626	...	...	...	1,664	200	2,461	...	...	40,123	...	40,123
Madras	29,65,313	10,79,130	1,71,658	50,505	2,191	22,597	17,017	9,006	63,820	35,939	57,273	18,429	44,92,878	*194*	44,92,684
Bombay	12,197	32,515	36,207	1,86,723	68,259	19,174	33,471	1,28,474	36,034	87,124	78,302	720	7,19,200	*1,555*	7,17,645
Bengal	8,80,336	1,47,779	4,08,503	4,07,347	38,756	1,83,784	1,69,880	3,29,956	37,942	27,434	5,121	4,766	26,41,604	...	26,41,604
United Provinces of Agra and Oudh	67,819	...	2,06,044	1,37,351	35,982	62,015	44,031	58,459	1,925	7,174	34,074	1,737	6,56,611	...	6,56,611
Punjab	4,57,282	3,44,027	60,577	2,16,996	...	...	...	...	3,199	38,206	2,246	1,418	11,23,951	*4,42,080*	6,81,871
Burma	...	...	7,380	5,837	928	500	4,990	428	325	13,372	1,845	72	35,077	...	35,677
Bihar and Orissa	6,13,973	1,11,568	2,29,427	2,56,496	19,333	1,04,623	84,649	1,32,354	12,370	48,215	28,999	1,486	16,43,493	...	16,43,493
Central Provinces and Berar	28,704	1,25,251	26,349	55,514	97,499	16,842	60,794	24,127	6,351	13,555	26,571	...	4,81,557	...	4,81,557
Assam	11,788	3,548	53,828	1,32,406	...	1,100	2,145	9,058	2,889	9,982	...	...	2,26,744	*33,583*	1,93,161
TOTAL	50,40,366	18,43,818	12,24,191	14,61,499	2,64,352	4,10,635	4,16,977	6,93,526	1,65,055	2,84,872	2,34,431	28,957	1,20,68,679	*4,79,816*	1,15,88,863

No. 14.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province	750	...	...	...	276	54	...	215	1,295	...	1,295
Madras	70,510	28,786	...	128	4,30,758	17,478	...	1,07,817	6,55,477	*6,831*	6,48,646
Bombay	...	3,424	540	...	1,67,389	62	...	3,310	1,74,725	*3,968*	1,70,757
Bengal	...	...	...	...	5,82,180	39,398	...	4,608	6,26,186	...	6,26,186
United Provinces of Agra & Oudh	...	...	...	...	4,990	...	...	...	4,990	...	4,990
Punjab	3,549	12,432	12,431	46	52,346	2,040	...	30,390	1,13,234	*12,341*	1,00,893
Burma	7,256	3,428	...	9,079	14,325	...	...	21,077	55,165	...	55,165
Bihar and Orissa . . .	...	...	...	135	1,65,116	45,534	...	617	2,11,402	*6,000*	2,05,402
Central Provinces and Berar .	289	19,083	...	...	71,092	372	...	29,569	1,20,405	...	1,20,405
Assam . . .	...	834	...	...	92,505	34	...	900	94,273	*18,868*	75,405
TOTAL .	82,354	67,987	12,971	9,388	15,80,977	1,04,972	...	1,98,503	20,57,152	*48,008*	20,09,144

No. 15.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Repairs to Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	...	...	...	276	...	...	1,430	1,706	...	1,706
North-West Frontier Province	88	...	...	...	1,628	750	...	674	3,140	...	3,140
Madras	16,119	34,066	...	...	1,08,157	1,130	...	1,97,244	3,56,716	...	3,56,716
Bombay	1,059	376	26	983	92,293	174	...	4,901	99,812	*2,002*	97,810
Bengal	...	...	...	...	45,684	45,912	...	1,482	93,078	...	93,078
United Provinces of Agra & Oudh	...	...	...	...	950	4,620	...	247	5,817	...	5,817
Punjab . . .	884	125	24,306	1,619	5,498	469	...	6,295	39,196	*5,997*	33,199
Burma	12,172	724	...	9,238	8,116	...	...	7,633	37,883	...	37,883
Bihar and Orissa . . .	233	...	...	...	46,445	331	...	258	47,267	...	47,267
Central Provinces and Berar .	3,026	16,896	...	215	18,500	655	...	14,334	53,626	...	53,626
Assam	...	2,271	...	...	11,870	1,052	...	1,548	16,741	...	16,741
TOTAL .	33,581	54,458	24,332	12,055	3,39,417	55,093	...	2,36,046	7,54,982	*7,999*	7,46,983

APPENDIX B-B.

Finance and Revenue Accounts

OF THE

Government of India.

Account of other Local Funds

FOR

1916-1917.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ABSTRACT ACCOUNT of OTHER LOCAL FUNDS

(The details are given in the following

	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous. Funds.	TOTAL.
			Presidency Funds.	Other Funds.		
Receipts.						
LAND REVENUE—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Income from Land, the property of the Funds	4,67,621	1,25,807	38,56,264	5,78,905	72,340	51,00,937
STAMPS—						
Sale of Stamps	...	28,608	...	...	58,405	87,013
EXCISE—						
Abkari Farms	...	12,317	...	...	4,83,346	4,95,663
License Fees and Duties	20,542	...	...	...	1,576	22,118
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	7,629	...	...	8,96,927	9,04,556
Miscellaneous	...	130	...	...	15,683	15,813
ASSESSED TAXES—						
Taxes upon Houses	4,11,534	5,20,145	...	...	...	9,31,679
Licenses on Trades and Professions	58,582	45,448	...	93,540	...	1,97,570
Chowkidari Tax	1,750	23,628	...	...	...	25,378
Octroi	12,32,821	1,48,799	...	...	...	13,81,620
Miscellaneous (including Taxes on Horses and Carriages)	1,17,752	70,331	...	...	54,802	2,42,885
REGISTRATION—						
Fees and Miscellaneous	696	1,050	...	...	3,319	5,065
INTEREST—						
Interest on Government Securities and other Investments	5,264	20,749	9,03,245	9,28,753	1,85,001	20,43,012
LAW AND JUSTICE—						
General Fees, Fines, and Forfeitures	3,631	1,227	...	...	5,348	10,206
Miscellaneous	...	...	...	...	71	71
Jails	...	...	...	...	517	517
POLICE—						
Border Military Police	...	...	...	...	8,504	8,504
Village Police	...	...	...	...	5,46,940	5,46,940
Fees, Fines and Forfeitures	49,658	11,052	...	32,582	2,37,748	3,31,040
Unclaimed Property	1,643	166	...	...	...	1,809
Miscellaneous (including Cattle-pound receipts)	38,562	14,444	...	...	1,68,121	2,21,127
MARINE—						
Hire of Vessels	...	...	2,11,377	2,38,157	10,523	4,60,057
Sale-proceeds of Vessels and Stores	...	...	1,35,909	68,446	...	2,04,355
Pilotage receipts	...	...	3,46,385	2,83,286	4,02,296	10,31,967
Other Fees and Dues	...	9	1,40,28,036	79,30,417	3,20,494	2,22,78,956
EDUCATION—						
School Fees	943	15,415	...	...	3,20,490	3,36,848
Miscellaneous	...	11,249	...	...	1,17,825	1,29,074
MEDICAL—						
Hospital receipts (including sale of Medicines)	22,252	8,434	27	...	11,518	42,231
Miscellaneous	1,500	...	...	...	...	1,500
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	26,075	23,393	...	...	...	49,468
Public Exhibitions and Fairs	123	1,840	...	...	...	1,963
Sanitation—						
Conservancy Tax and Fees	3,40,182	81,556	46,291	...	518	4,68,547
Sales of Manure, etc.	61,627	39,324	...	...	...	1,00,951
Water-supply—						
Sale of Water	1,55,539	17,049	2,74,419	1,49,877	...	5,96,884
Other receipts	41,217	4,212	...	...	...	45,429
SUPERANNUATION—						
Contribution towards Pensions, etc.	...	...	1,44,687	6,862	...	1,51,549
MISCELLANEOUS—						
Sales of old stores and Materials	11,843	810	54,844	1,77,329	14,061	2,58,787
Sales of Land and Houses	...	2,264	40,711	...	...	42,975
Contributions (including Grants-in-aid from Government)	8,43,000	4,64,244	4,280	2,21,725	4,60,234	19,93,483
Rents of Houses	1,44,793	30,051	11,38,272	6,93,475	2,497	20,09,088
Sales of Fruit, Grass, etc.	3,36,463	17,854	1,013	18,095	883	3,74,308
Miscellaneous	6,49,003	4,55,621	1,58,775	6,76,558	1,80,366	21,20,323
PUBLIC WORKS—						
Tolls and Ferries	10,435	66,581	76,06,994	1,95,344	1,260	78,80,614
Miscellaneous	1,954	9,165	61,63,466	...	5,32,250	67,06,835
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	38,00,000	...	6,00,000	44,00,000
Loans by Public Subscription	...	...	75,00,000	...	...	75,00,000
Sale-proceeds of Investments	...	70,183	19,925	26,01,173	255	26,91,536
Stock Account	...	...	28,06,408	9,39,252	...	37,45,660
Other Deposits and Advances	34,086	91,183	54,66,609	47,47,605	1,20,639	1,04,60,122
TOTAL RECEIPTS . R	50,91,091	24,41,967	5,47,07,937	2,05,81,281	58,34,757	8,86,57,033
OPENING BALANCE . R	13,06,483	(a)9,68,528	79,39,025	26,16,371	24,18,009	1,52,48,416
GRAND TOTAL . R	63,97,574	34,10,495	6,26,46,962	2,31,97,652	82,52,766	10,39,05,449

(a) The difference between this and the closing balance of last year is explained in the detailed accounts.

for the Year ended 31st March 1917.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds—						
Refunds of Taxes	1,22,895	2,701	53,855	14,055	1,272	1,94,778
Miscellaneous Refunds	15,245	3,148	...	2,385	16,541	37,319
Charges of Collection of Revenue—						
Rate and Cess collecting Establishments	95,295	22,697	16,223	...	1,22,765	2,56,980
Other collecting Establishments	47,666	33,428	15,64,684	12,26,236	17,618	28,89,632
Stamps—						
Miscellaneous	...	1,283	...	...	606	1,889
Registration—						
Establishment	...	...	...	...	1,587	1,587
Interests—						
Interest on Debt	22,443	207	1,08,36,481	23,70,170	20,326	1,32,49,627
General Administration—						
Establishments engaged in General Management and Accounts	3,02,987	1,33,755	10,64,525	3,60,026	3,63,119	22,24,412
Contributions towards Establishment in Government Offices	1,209	7,275	...	20,707	17,267	46,458
Law and Justice—						
Civil and Criminal Courts	753	...	...	...	37,101	37,854
Jails	555	1,308	...	...	22,455	24,318
Police—						
Border Military Police Remount Fund	...	...	...	...	10,271	10,271
Village Police	...	61	...	...	4,12,039	4,12,100
Other Police	...	...	...	...	78,804	78,804
Executive Force	...	49,892	2,55,821	36,577	1,39,866	4,82,156
Miscellaneous (including Cattle-pounds)	11,731	11,670	31,325	58,480	1,83,642	2,96,848
Marine—						
Dockyard and Port Establishments	...	...	22,89,209	6,21,857	86,890	29,97,956
Ship and Boat Establishments	...	...	47,509	2,82,433	39,911	3,69,853
Pilotage Establishments	...	...	2,14,786	1,31,384	3,45,195	6,91,365
Light-houses and Light-ships	...	592	89,059	95,758	...	1,85,409
Building, Purchase, and Repair of Ships	...	...	2,29,729	2,74,724	20,872	5,25,325
Miscellaneous	...	...	28,69,252	10,13,215	61,231	39,43,698
Education—						
Colleges and Schools	9,292	73,268	...	...	2,63,881	3,46,441
Scholarships and Prizes	...	1,760	...	...	31,575	33,335
Grants-in-aid	37,317	20,730	...	...	29,947	87,994
Miscellaneous	329	5,032	...	...	1,44,312	1,49,673
Medical—						
Professional Establishments	16,430	5,373	11,919	30,511	32,481	96,714
Hospitals and Dispensaries	2,84,259	1,53,405	66,383	18,745	1,72,597	6,95,389
Vaccination	12,122	5,212	...	...	3,831	21,165
Medical Schools	54	...	...	...	...	54
Epidemics	85,573	10,688	...	1,891	...	98,152
Minor Departments—						
Public Gardens (Establishment and other charges)	2,04,062	49,929	...	...	2,471	2,56,462
Lighting (Establishment and other charges)	1,77,789	44,767	8,548	...	7,536	2,38,640
Cemeteries (Establishment and other charges)	61,535	1,085	...	...	...	62,620
Public Exhibitions and Fairs	51,018	5,554	...	...	...	56,572
Conservancy (Establishment and other charges)	16,77,293	4,57,586	57,734	15,199	11,139	22,18,951
Water-supply (Establishment and other charges)	2,19,361	2,45,332	49,420	39,529	1,000	5,54,642
Statistical Establishments	1,444	18,377	1,587	...	60	21,468
Veterinary charges (Establishment and other charges)	...	9,777	...	...	1,106	10,883
Superannuation—						
Pensions and Gratuities (including General Provident Fund)	23,830	6,932	4,91,924	1,34,119	32,280	6,89,085
Stationery and Printing	...	...	...	...	1,800	1,800
Miscellaneous—						
Rents, Rates and Taxes	14,566	7,079	10,69,311	2,22,759	13,846	13,27,561
Petty Establishments	2,06,778	24,432	...	24,586	4,527	2,60,323
Miscellaneous	1,27,277	2,45,262	19,40,023	10,63,335	14,81,085	48,56,982
Public Works—						
Supervising Establishment, Tools and Plant	15,927	31,503	4,11,659	2,25,577	1,05,765	7,90,431
Stock not chargeable to any particular work	...	48	...	46,956	...	47,004
Original Works—						
Buildings	1,98,957	36,281	15,95,461	1,87,542	1,15,243	21,33,484
Roads	11,842	1,13,783	89,708	5,565	86,644	3,07,542
Port Appliances	...	...	2,03,876	1,78,287	*—1,75,955*	2,06,208
Other Works	2,02,990	97,216	66,02,880	4,95,408	1,66,072	75,64,566
Maintenance and Repairs—						
Buildings	77,290	18,471	1,49,516	1,08,934	9,178	3,63,389
Roads	3,11,381	16,953	1,90,294	96,847	1,18,075	7,33,550
Port Appliances	...	...	42,255	5,64,860	...	6,07,115
Other Works	62,958	11,679	38,85,953	1,28,831	3,28,786	44,18,207
Petty Construction and Repairs	34,889	2,04,356	65,353	98,939	5,452	4,08,989
Deposits and Advances—						
Repayment of Loans from Government	35,873	—2,060	5,43,618	2,06,840	13,189	8,01,580
Repayment of Loans from the Public	...	...	15,13,304	1,05,000	...	16,18,304
Investment in Government Securities or otherwise	32,467	41,208	37,97,597	48,94,465	...	87,65,737
Stock Account	...	...	33,84,213	9,69,475	*—4,791*	43,48,897
Other Deposits and Advances	63,384	74,255	71,19,380	45,10,188	2,91,568	1,20,58,775
Total Disbursements Rs	48,79,066	23,07,410	5,28,54,374	2,08,82,405	52,94,078	8,62,17,333
Closing Balance Rs	15,18,508	11,03,085	97,92,588	23,15,247	29,58,688	1,76,88,116
GRAND TOTAL Rs	63,97,574	34,10,495	6,26,46,962	2,31,97,652	82,52,766	10,39,05,449

No. I.—ACCOUNT of CANTONMENT FUNDS for the Year ended 31st March 1917.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	...	43,838	5,494	94,402	13,514	1,35,647	93,952	22,455	4,682	52,755	882	4,67,621
EXCISE—												
License Fees and Duties	...	...	20,542	...	...	...	...	...	...	...	...	20,542
ASSESSED TAXES—												
Taxes upon Houses	108	29,960	59,250	72,671	13,676	64,850	1,12,595	12,624	7,324	36,001	2,475	4,11,534
Licenses on Trades and Professions	231	2,418	3,195	9,680	...	18,860	15,132	4,971	...	4,025	70	58,582
Chowkidari Tax	1,750	...	...	...	...	...	...	...	...	...	...	1,750
Octroi	...	1,37,557	...	1,88,678	...	2,41,676	4,64,787	...	...	2,00,123	...	12,32,821
Miscellaneous (including Taxes on Horses and Carriages)	23	6,942	17,547	18,864	1,403	21,589	14,044	8,705	276	28,156	203	1,17,752
REGISTRATION—												
Fees and Miscellaneous	...	...	191	...	...	...	505	...	...	...	...	696
INTEREST—												
Interest on Government Securities and other Investments	...	...	1,592	178	...	1,107	442	...	...	1,945	...	5 264
LAW AND JUSTICE—												
General Fees, Fines and forfeitures	...	...	3,631	...	...	...	...	...	...	...	...	3,631
POLICE—												
Fees, Fines, and Forfeitures	...	5,010	2,123	8,740	830	18,427	11,004	2,593	667	...	264	49,658
Unclaimed Property	...	...	21	22	...	159	74	...	...	1,367	...	1,643
Miscellaneous (including Cattle-pound receipts)	809	1,687	4,563	3,409	2,065	12,790	4,795	2,321	766	4,905	452	38,562
EDUCATION—												
School Fees	...	...	...	943	...	...	...	...	...	...	...	943
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	25	10,455	11,565	...	200	7	...	...	...	...	22,252
Miscellaneous	...	...	...	...	...	...	...	...	...	1,500	...	1,500
MINOR DEPARTMENTS—												
Public Gardens	...	924	150	5,579	...	7,109	4,301	3,057	...	4,799	156	26,075
Public Exhibitions and fairs	...	...	...	...	...	...	123	...	...	...	...	123
Sanitation—												
Conservancy Tax and Fees	311	24,187	28,266	87,584	11,776	81,050	52,814	23,842	6,778	22,357	1,217	3,40,182
Sales of Manure, etc.	...	2,032	2,075	22,198	847	7,474	20,507	75	1,175	5,227	17	61,627
Water-Supply—												
Sale of Water	872	25,814	17,207	22,209	14,132	36,595	35,567	...	...	3,143	...	1,55,539
Other receipts	...	482	...	18,213	398	19,699	1,640	...	...	...	785	41,217
MISCELLANEOUS—												
Sales of old Materials	...	3,091	126	1,656	...	2,589	3,738	50	80	454	59	11,843
Contributions (including Grants-in-aid from Government)	1,800	1,40,429	3,32,348	1,26,719	15,813	20,327	93,939	58,618	7,904	37,317	7,786	8,43,000
Rents of Houses	1,575	37,249	877	39,765	1,143	26,803	14,556	5,449	151	17,171	54	1,44,793
Sales of Fruit, Grass, etc.	1,709	22,845	4,672	49,263	12,751	1,24,127	78,687	9,955	832	30,472	1,150	3,36,463
Miscellaneous	4,843	55,266	39,906	94,821	19,651	2,10,558	87,409	31,888	5,640	98,813	208	6,49,003
PUBLIC WORKS—												
Tolls and Ferries	...	...	4,300	4,245	1,450	...	...	...	440	...	...	10,435
Miscellaneous	...	...	750	13	...	109	266	...	...	816	...	1,954
DEPOSITS AND ADVANCES—												
Other Deposits and Advances	...	605	7,188	13,109	25	1,699	1	1,016	618	9,669	156	34,086
TOTAL RECEIPTS . ₹	14,031	5,40,361	5,66,469	8,94,526	1,09,474	10,53,444	11,10,885	1,87,619	37,333	5,61,015	15,934	50,91,091
OPENING BALANCE . ₹	(a) 8,431	1,26,470	1,05,375	1,71,479	21,598	3,15 554	2,89,102	58,078	3,398	2,04,202	2,796	13,06,483
GRAND TOTAL . ₹	22,462	6,66,831	6,71,844	10,66,005	1,31,072	13,68,998	13,99,987	2,45,697	40,731	7,65,217	18,730	63,97,574

(a) Differs from last year's closing balance by Re. 1 for correction since made.

Disbursements.

REFUNDS—												
Refunds of Taxes	...	10,022	853	2,381	81	12,320	72,912	163	...	24,162	1	1,22,895
Miscellaneous Refunds	...	311	17	1,973	46	2,076	4,869	4,413	39	1,491	10	15,245
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	...	10,316	9,752	7,553	...	26,078	41,596	...	...	...	...	95,295
Other Collecting Establishments	275	...	...	7,916	3,375	...	164	4,675	867	29,930	464	47,666
INTEREST—												
Interest on Debt	...	...	20,695	1 540	88	120	...	...	...	...	...	22,443
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	2,727	29,785	22,401	49,633	10,436	75,899	66,630	16,633	1,508	26,224	1,111	3,02,987
Contributions towards Establishment in Government Offices	...	...	729	...	...	469	...	...	...	...	11	1,209
LAW AND JUSTICE—												
Criminal Courts	...	...	52	...	6	273	7	180	...	235	...	753
Jails	...	...	479	...	...	...	76	...	...	...	...	555
POLICE—												
Miscellaneous (including Cattle-pounds)	102	438	2,544	532	334	2,610	2,122	1,147	...	1,689	213	11,731
EDUCATION—												
Colleges and Schools	...	...	...	4,232	...	...	...	...	...	5 060	...	9,292
Grants-in-aid	...	1,020	7,052	3,588	156	3,185	12,539	...	...	9,777	...	37,317
Miscellaneous	...	...	...	...	...	...	...	329	...	...	...	329
MEDICAL—												
Professional Establishments	...	...	...	9,124	...	6,576	...	...	730	...	...	16,430
Hospitals and Dispensaries	363	15,593	31,045	60,254	7,209	53,938	68,746	5,413	2,705	38,993	...	2,84,259
Vaccination	...	282	581	3,111	183	2,525	2,672	436	85	2 247	...	12,122
Epidemics	...	1,747	55,801	...	...	4,249	8,213	1,976	...	13,587	...	85,573
Medical Schools	...	...	...	54	...	...	...	...	...	...	...	54
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	621	32,273	8,186	28,032	1,741	65.677	41,504	7,809	328	17,585	306	2,04,062
Lighting (Establishment and other charges)	...	49,283	20,054	...	5,526	...	44,430	19,514	...	138,982	...	1,77,789
Cemeteries (Establishment and other charges)	...	...	...	...	...	61,491	44	...	...	...	...	61,535
Public Exhibitions and fairs	...	9,157	...	...	...	...	41,861	...	...	...	...	51,018
Conservancy (Establishment and other charges)	3,780	1,83,145	1,35,054	4,03,081	41,508	3,22,798	2,87,730	92,809	17,982	1,79,951	9,455	16,77,293
Water-supply (Establishment and other charges)	60	7,067	64,654	31,003	15,834	69,291	19,388	2,489	...	9,450	180	2,19,361
Statistical Establishment	297	...	...	1,147	...	...	...	...	...	...	...	1,444
SUPERANNUATION—												
Pensions and Gratuities (including General Provdt. Fund)	...	1,087	3,152	4,301	289	4,928	4,876	984	302	3,911	...	23,830
MISCELLANEOUS—												
Rents, Rates, and Taxes	456	475	352	3,451	341	4,573	3,114	457	120	1,227	...	14,566
Petty Establishments	697	30,848	8,708	27,797	811	47,972	59,651	6,001	764	23,529	...	2,06,778
Miscellaneous	1,103	3,414	28,387	14,918	1,951	25,254	26,221	4,107	4,362	16,700	860	1,27,277
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	...	...	13,258	1,649	...	...	...	...	...	1,020	...	15,927
Original Works—												
Buildings	...	42,886	28 814	31,450	5,014	51,444	19,111	9,818	...	10,420	...	1,98,957
Roads	...	1,200	104	2,130	500	277	3,431	604	...	3,596	...	11,842
Other Works	...	46,800	14,000	23,442	1,134	37,693	55,988	19,469	...	4,514	...	2,02,990
Maintenance and Repair—												
Buildings	...	6,187	2,406	7,419	1,769	24,469	16,283	4,791	1,303	12,663	...	77,290
Roads	123	12,820	35,263	42,442	9,121	33,996	38,150	4,441	3,000	31,060	965	3,11,381
Port Appliances	...	...	...	...	...	...	...	...	...	...	...	...
Other Works	...	3,618	5,575	10,614	2,832	7,912	7,394	8,931	...	15,657	425	62,958
Petty Construction and Repairs	20	1,896	2,010	16,372	1,853	3,456	5,564	1,509	263	1,876	70	34,889
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	...	...	22,809	8.500	700	3,000	...	...	...	864	...	35,873
Investments in Government Securities	...	...	1,541	...	...	30,926	...	...	...	...	...	32,467
Other Deposits and Advances	...	2,268	9,136	31,877	25	1,419	...	717	...	17,942	...	63,384
TOTAL DISBURSEMENTS . R	10,624	5,03,938	5,55,464	8,41,516	1,12,863	10,36,894	10,05,231	2,19,765	34,358	5,44,342	14,071	48,79,066
CLOSING BALANCE . R	11,838	1,62.893	1,16,380	2,24,489	18,209	3,32,104	3,94,756	25,932	6,373	2,20,875	4,659	15,18,508
GRAND TOTAL . R	22,462	6,66,831	6,71,844	10,66,005	1,31,072	13,68,998	13,99,987	2,45,697	40,731	7,65,217	18,730	63,97,574

No. II.—ACCOUNT of TOWN AND BAZAR FUNDS for the Year ended 31st March 1917.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	8,532	...	...	6,650	88,606	9,933	1,508	...	7,386	...	3,192	1,25,807
STAMPS—												
Sale of Stamps	...	...	28,608	...	...	...	...	...	...	...	...	28,608
EXCISE—												
Abkari Farms	...	...	12,317	...	...	...	...	...	...	...	...	12,317
PROVINCIAL RATES—												
Rates and Cesses on Lands	380	...	778	370	6,106	...	...	...	...	...	...	7,629
Miscellaneous	130	...	...	...	...	...	...	...	...	...	...	130
ASSESSED TAXES—												
Taxes upon Houses	20,745	231	21,085	4,770	...	3,48,908	...	1,17,368	...	...	7,038	5,20,145
Licenses on trades and professions	18,407	...	...	...	...	23,932	...	...	10	...	3,099	45,448
Chowkidari Tax	14,402	...	...	...	...	...	9,226	...	...	...	...	23,628
Octroi	1,35,677	...	7,082	...	...	...	...	...	...	...	6,040	1,48,799
Miscellaneous (including Taxes on Horses and Carriages)	15,931	8,800	2,689	4,787	...	...	...	36,295	...	...	1,829	70,331
REGISTRATION—												
Fees and Miscellaneous	...	...	1,050	...	...	...	...	...	...	...	...	1,050
INTEREST—												
Interest on Government Securities and other Investments	19,189	...	...	917	...	70	...	80	...	...	493	20,749
LAW AND JUSTICE—												
General Fees, Fines and Forfeitures	...	...	1,227	...	...	...	...	...	...	...	...	1,227
POLICE—												
Fees, Fines and Forfeitures	2,500	...	215	883	...	...	...	7,362	...	...	92	11,052
Unclaimed Property	38	...	118	...	...	...	10	...	...	...	...	166
Miscellaneous (including Cattle-pound receipts)	2,305	...	157	61	...	...	110	8,737	...	1,341	1,733	14,444
MARINE—												
Other Fees and dues	9	...	...	...	...	...	...	...	...	...	...	9
EDUCATION—												
School Fees	5,620	...	227	188	...	...	...	9,380	...	...	...	15,415
Miscellaneous	11,244	...	...	5	...	...	...	...	...	...	...	11,249
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	...	55	...	...	...	8,379	...	...	...	8,434
MINOR DEPARTMENTS—												
Public Gardens	22,641	...	...	55	...	...	...	...	...	697	...	23,393
Public Exhibitions and Fairs	...	...	...	...	...	1,840	...	...	...	...	...	1,840
Sanitation—												
Conservancy tax and Fees	19,249	345	11,730	2,775	...	5,711	...	41,311	...	...	435	81,556
Sales of Manure, etc.	707	...	104	4	...	38,509		...	...	...	...	39,324
Water-supply—												
Sale of water	7,896	...	9,153	...	...	...	...	...	...	...	...	17,049
Other receipts	4,032	...	...	...	...	...	...	...	...	...	180	4,212
MISCELLANEOUS—												
Sales of old Materials	638	...	32	132	...	...	8	...	...	...	...	810
Sales of Land and Houses	118	...	...	...	...	...	...	2,146	...	...	...	2,264
Contributions (including Grants-in-aid from Government)	43,976	100	17,937	3,966	11,802	...	...	3,64,999	350	8,000	13,114	4,64,244
Rents of Houses	10,200	137	246	2,821	120	8,269	324	5,295	...	261	2,378	30,051
Sales of Fruit, Grass, etc.	13,657	1,499	13	4	1,089	1,075	517	...	...	...	...	17,854
Miscellaneous	6,696	46	2,666	1,185	52,890	73,146	10	3,16,589	23	206	2,164	4,55,621
PUBLIC WORKS—												
Tolls and Ferries	...	...	...	...	741	...	...	65,840	...	...	...	66,581
Miscellaneous	4,256	...	...	...	1,161	...	2	...	...	108	3,638	9,165
DEPOSITS AND ADVANCES—												
Sale Proceeds of investment	70,183	...	...	...	...	...	...	...	...	...	...	70,183
Other deposits and advances	5,385	12,081	1,833	350	25,249	12,120	3,618	15,972	79	...	14,496	91,183
TOTAL RECEIPTS . R	4,64,743	23,239	1,19,262	29,978	1,87,764	5,23,513	15,333	9,99,753	7,848	10,613	59,921	24,41,967
OPENING BALANCE R	1,07,315	11,611	1,41,753	24,384	99,606	(b) 2,14,787	1,163	(a) 3,49,374	901	12,478	5,156	9,68,528
GRAND TOTAL . R	5,72,058	34,850	2,61,015	54,362	2,87,370	7,38,300	16,496	13,49,127	8,749	23,091	65,077	34,10,495

(a) Difference of Rs. 31 from last year's closing balance is due to subsequent adjustments.

Disbursements.

REFUNDS—												
Refunds of Taxes	180	...	143	45	...	429	...	1,904	...	...	...	2,701
Miscellaneous Refunds	100	...	...	...	285	2,723	17	...	...	...	23	3,148
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	3,800	...	904	591	...	16,952	...	170	...	...	280	22,697
Other Collecting Establishments	4,127	...	...	...	7,537	13,491	62	8,193	...	...	18	33,428
STAMPS—												
Miscellaneous	...	...	1,283	...	...	...	...	...	...	...	...	1,283
INTEREST—												
Interest on Debt	12	...	...	...	...	34	...	161	...	...	...	207
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	33,838	...	4,900	2,847	17,771	24,422	114	47,408	50	162	2,243	1,33,755
Contribution towards Establishments in Government Offices	883	...	6,392	...	...	...	...	...	...	...	...	7,275
LAW AND JUSTICE—												
Jails	...	...	1,308	...	...	...	...	...	...	...	...	1,308
POLICE—												
Executive Force	19,400	...	24,290	492	...	606	5,104	...	...	...	...	49,892
Village Police	...	...	...	61	...	...	...	...	...	...	...	61
Miscellaneous (including Cattle-pounds)	1,816	...	141	44	...	108	3,384	4,746	...	515	916	11,670
MARINE—												
Light-houses and light-ships	592	...	...	...	...	...	...	...	...	...	...	592
EDUCATION—												
Colleges and Schools	33,871	3,991	1,520	2,032	...	...	...	31,854	...	...	...	73,268
Scholarships and Prizes	1,677	...	...	63	...	20	...	...	...	...	...	1,760
Grants-in-aid	1,912	...	3,245	120	3,081	340	...	12,032	...	...	...	20,730
Miscellaneous	3,385	...	395	290	1,012	...	...	...	...	...	...	5,082
MEDICAL—												
Professional Establishments	1,762	...	...	...	3,419	...	...	...	...	...	192	5,373
Hospitals and Dispensaries	9,201	587	5,313	2,084	11,580	1,696	...	1,23,054	...	...	...	1,53,405
Vaccination	355	...	708	40	...	...	...	4,109	...	...	...	5,212
Epidemics	...	...	4,511	...	...	...	...	6 177	...	...	...	10,688
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	42,280	1,419	504	335	612	2,132	214	...	...	2,443	...	49,929
Cemeteries (Establishment and other charges)	1,085	...	...	...	...	...	...	...	...	...	...	1,085
Public Exhibitions and Fairs	...	...	...	...	350	5,204	...	...	...	...	...	5,554
Conservancy (Establishment and other charges)	54,370	5,642	15,488	8,885	...	2,00,965	70	1,60,178	72	735	11,231	4,57,586
Water-supply (Establishment and other charges)	15,318	123	...	393	...	...	47	2,25,498	...	...	3,953	2,45,332
Statistical Establishments	14,229	380	...	...	...	3,768	...	...	...	...	...	18,377
Lighting (Establishment and other charges)	...	...	...	...	...	...	30	44,737	...	...	...	44,767
Veterinary charges	...	...	...	...	7,785	...	...	...	1,449	543	...	9,777
SUPERANNUATION—												
Pensions and Gratuities (Including Genl. Provdt. Fund)	2,155	...	3,151	535	581	...	...	510	...	...	...	6,932
MISCELLANEOUS—												
Rents, Rates and Taxes	6,636	...	...	...	83	...	...	...	360	...	...	7,079
Petty Establishments	4,526	1,120	12,381	120	1,496	1	89	4,222	...	477	...	24,432
Miscellaneous	16,637	71	2,805	1,210	51,051	20,023	4,493	1,45,853	...	...	2,819	2,45,262
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	8,242	...	1,593	1,164	...	...	...	20,401	...	...	103	31,503
Stock not chargeable to any particular work	...	...	...	...	...	...	48	...	...	...	...	48
Original Works—												
Buildings	17,997	...	...	829	11,073	...	...	1,561	...	325	4,496	36,281
Roads	2,753	297	...	...	...	...	...	1,05,094	...	...	5,639	1,13,783
Other Works	57,376	...	...	113	14,335	...	500	20,354	2,136	925	1,477	97,216
Maintenance and Repairs—												
Buildings	9,846	...	1,090	1,827	4,846	...	...	...	...	642	220	18,471
Roads	3,355	...	4,567	4,692	...	...	...	...	...	1,800	2,539	16,953
Other Works	5,779	...	...	...	2,407	...	...	...	1,688	823	982	11,679
Petty Construction and Repairs	8,389	7,074	31	...	...	1,87,362	322	...	371	27	780	2,04,356
DEPOSITS AND ADVANCES—												
Repayment of Loan from Government	...	...	...	...	...	88	...	1,972	...	...	...	2,060
Investment in Government securities or otherwise	36,008	...	...	...	...	5,200	...	...	...	...	...	41,208
Other Deposits and Advances	6,262	6,205	4,972	150	30,319	3,916	...	16,860	79	...	5,492	74,255
TOTAL DISBURSEMENTS R	4,30,104	27,159	1,01,585	28,892	1,69,623	4,89,480	14,494	9,87,048	6,205	9,417	43,403	23,07,410
CLOSING BALANCE R	1,41,954	7,691	1,59,430	25,470	1,17,747	2,48,820	2,002	3,62,079	2,544	13,674	21,674	11,03,085
GRAND TOTAL R	5,72,058	34,850	2,61,015	54,362	2,87,370	7,38,300	16,496	13,49,127	8,749	23,091	65,077	34,10,495

No. III.—ACCOUNT of PORT FUNDS for the Year ended 31st March 1917.

Receipts.	Presidency Funds.				Other Funds.					
	Madras.	Bombay.	Calcutta.	Total.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue—										
Income from Land, the property of the Funds	...	16,04,764	22,51,500	38,56,264	...	3,28,382	...	2,50,523	...	5,78,905
Assessed Taxes—										
License on Trades and Professions	...	...	...	...	...	...	...	93,540	...	93,540
Interest—										
Interest on Government Securities and other Investments	...	7,81,216	1,22,029	9,03,245	86 404	5,06,313	9,625	3,26,411	...	9,28,753
Police—										
Fees, Fines and Forfeitures	...	...	...	...	...	...	...	32,582	...	32,582
Marine—										
Hire of Vessels	...	74,515	1,36,862	2,11,377	...	33,662	5,227	1,99,268	...	2,38,157
Sale-proceeds of Vessels and Stores	...	1,35,909	...	1,35,909	...	48.914	...	19,532	...	68,446
Pilotage receipts	...	3,46,385	...	3,46,385	5,353	2,77,933	...	...	...	2,83,286
Other Fees and Dues	12,53,202	2,06,004	1,25,68,830	1,40,28,036	5,35,747	35,07,972	1,81,297	37,04,808	593	79,30,417
Medical—										
Hospital receipts (including sale of Medicines)	...	27	...	27	...	...	..	...	...	...
Minor Departments—										
Sanitation—										
Conservancy Tax and Fees	...	...	46,291	46,291	...	...	...	...	...	...
Water-supply—										
Sale of Water	22,594	2,51,825	...	2,74,419	...	1,31,825	17,713	339	...	1,49,877
Superannuation—										
Contribution towards Pensions	...	1,44,687	...	1,44,687	5,509	1,353	...	...	...	6,862
Miscellaneous—										
Sales of old Materials	...	...	54,844	54,844	...	...	...	1 ,7, 665	564	1,77,229
Sales of Land and Houses	...	40,711	...	40,711	...	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	...	...	4,280	4,280	...	...	1,75,468	37,353	8,904	2,21,725
Rents of Houses	78,481	10,59,791	...	11,38,272	...	2,19,001	4,196	4,70,278	...	6,93,475
Sales of Fruit, Grass, etc.	...	1,013	...	1,013	...	18,095	...	...	...	18,095
Miscellaneous	12,888	...	1,45,887	1,58,775	3,32,610	2,81,759	21,888	40,301	...	6,76,558
Public Works—										
Tolls and Ferries	...	71,73,633	4,33,361	76,06,994	...	1,95,344	...	...	...	1,95,344
Miscellaneous	...	61,63,466	...	61,63,466	...	...	...	...	...	...
Deposits and Advances—										
Loans from Government	11,00,000	27,00,000	...	38,00,000	...	...	...	...	...	...
Loans by Public Subscriptions	...	25,00,000	50,00,000	75,00,000	...	...	...	...	...	...
Sale-proceeds of Investments	...	...	19,925	19,925	5,07,573	20,93,600	...	...	...	26,01,173
Stock Account	...	60,163	27,46,245	28,06,408	...	5,89,769	389	3,49,094	...	9,39,252
Other Deposits and Advances	...	54,66,609	...	54,66,609	1,13,591	29,26,886	424	17,06,704	...	47,47,605
Total Receipts R	24,67,165	2,87,10,718	2,35,30,054	5,47,07,937	15,86,787	1,11,60,808	4,16,227	74,07,398	10,061	2,05,81,281
Opening Balance R	3,56,770	68,77,351	7,04,904	79,39,025	4,84,441	7,55,549	1,92,289	11,84,092	...	26,16,371
GRAND TOTAL R	28,23,935	3,55,88,069	2,42,34,958	6,26,46,962	20,71,228	1,19,16,357	6,08,516	85,91,490	10,061	2,31,97,652

Disbursements.

Refunds—										
Refunds of Taxes	53,855	...	...	53,855	9,987	4,068	...	...	...	14,055
Miscellaneous Refunds	...	...	...	...	1,803	276	...	306	...	2,385
Charges of Collection of Revenue—										
Rate and Cess Collecting Establishments	3,722	...	12,501	16,223	...	...	...	...	...	...
Other Collecting Establishments	...	15,64,684	...	15,64,684	...	12,25,160	1,076	...	...	12,26,236
Interest—										
Interest on Debt	4,92,151	59,69,420	43,74,910	1,08,36,481	39,620	10,96,895	21,685	12,11,970	...	23,70,170
General Administration—										
Establishments engaged in General Management and Accounts	4,18,298	2,90,565	3,55,662	10,64,525	79,922	98,048	20,858	1,57,425	3,773	3,60,026
Contributions towards Establishment in Government Offices	...	...	...	...	...	20,707	...	...	...	20,707
Police—										
Executive Force	...	1,14,812	1,41,009	2,55,821	...	32,672	3,905	...	...	36,577
Miscellaneous (including Cattle-pounds)	...	...	31,325	31,325	...	...	...	58,480	...	58,480
Marine—										
Dockyard and Port Establishments	...	2,25,802	20,63,407	22,89,209	1,33,003	46,189	8,822	4,33,853	...	6,21,867
Ship and Boat Establishments	...	47,509	...	47,509	13,069	54,172	36,755	1,76,629	1,808	2,82,433
Pilotage Establishments	...	2,14,786	...	2,14,786	5,761	1,25,623	...	...	...	1,31,384
Light-houses and Light-ships	...	16,397	72,662	89,059	17,423	57,229	19,995	...	1,111	95,758
Building, Purchase and Repair of Ships	...	2,29,729	...	2,29,729	...	42,933	1,67,096	61,731	2,964	2,74,724
Miscellaneous	1,66,918	2,51,366	24,50,968	28,69,252	1,48,694	1,26,181	75,382	6,62,958	...	10,13,215
Medical—										
Professional Establishment	...	11,919	...	11,919	...	15,218	589	14,704	...	30,511
Hospitals and Dispensaries	...	60,034	6,349	66,383	...	10,375	...	8,370	...	18,745
Epidemics	...	...	...	...	...	...	...	1,891	...	1,891
Minor Departments—										
Lighting (Establishment and other charges)	...	...	8,548	8,548	...	...	...	...	...	...
Conservancy (Establishment and other charges)	...	...	57,734	57,734	...	15,199	...	...	...	15,199
Water-supply (Establishment and other charges)	...	46,149	3,271	49,420	...	375 28	1,878	123	...	39,529
Statistical Establishments	...	...	1,587	1,587	...	...	...	...	...	...
Superannuation—										
Pensions and Gratuities (Including General Provident Fund)	...	3,22,357	1,69,567	4,91,924	43,270	16,932	555	73,362	...	1,34,119
Miscellaneous—										
Petty Establishment	...	...	...	...	...	...	...	24,586	...	24,586
Rents, Rates, and Taxes	...	5,57,965	5,11,346	10,69,311	...	36,671	2,829	1 83,259	...	2,22,759
Miscellaneous	...	11,56,578	7,83,445	19,40,023	3,34,616	5,88,233	158	1,40,328	...	10,63,335
Public Works—										
Supervising Establishment, Tools and Plant	33,133	...	3,78,526	4,11,659	52,366	99,468	17,225	56,518	...	2,25,577
Stock not chargeable to any particular work	...	...	...	...	...	46,956	...	...	...	46,956
Original Works—										
Buildings	2,86,869	11,14,827	1,93,765	15,95,461	8,418	1,37,047	1,554	40,523	...	1,87,542
Roads	...	82,351	7,357	89,708	...	1,484	...	4,081	...	5,565
Port Appliances	...	19,960	1,83,916	2,03,876	...	1,58,122	9,418	10,747	...	1,78,287
Other Works	7,34,965	25,09,988	33,57,927	66,02,880	1,86,891	1,92,769	9,776	1,05,972	...	4,95,408
Maintenance and Repairs—										
Buildings	...	78,893	70,623	1,49,516	7,133	53,819	4,588	43,394	...	1,08,934
Roads	...	80,534	1,09,760	1,90,294	...	68,082	...	28,765	...	96,847
Port and Appliances	...	...	42,255	42,255	...	3,42,189	18,380	2,04,291	...	5,64,860
Other Works	41,473	18,89,652	19,54,828	38,85,953	20,023	3,629	...	1,05,179	...	1,28,831
Petty Construction and Repairs	37,130	...	28,223	65,353	80,023	16,677	1,308	931	...	98,939
Deposits and Advances—										
Repayment of Loans from Government	2,00,42	...	3,43,189	5,43,618	26,557	1,64,501	14,487	1,295	...	2,06,840
Repayment of Loans from the Public	...	...	(a)15,13,304	15,13,304	1,00,000	5,000	...	...	...	1,05,000
Investment in Government Securities or otherwise	...	37,97,597	...	37,97,597	57,322	33,86,400	...	14,50 743	...	48,94,465
Stock Account	...	4,24,882	29,59,331	33,84,213	...	5,46,565	8,640	4,14,270	...	9,69,475
Other Deposits and Advances	...	58,72,747	12,46,633	71,19,380	1,13,591	25,74,975	2,199	18,19,423	...	45,10,188
Total Disbursements . R	24,68,943	2,69,51,503	2,34,33,928	5,28,54,374	14,79,492	1,14,47,992	4,49,158	74,96,107	9,656	2,08,82,405
Closing Balance . R	3,54,992	86,36,566	8,01,030	97,92,588	5,91,736	4,68,365	1,59,358	10,95,383	405	23,15,247
GRAND TOTAL . R	28,23,935	3,55,88,069	2,42,34,958	6,26,46,962	20,71,228	1,19,16,357	6,08,516	85,91,490	10,061	2,31,97,652

(a) On account of payments into Sinking Fund for repayment of loans.

No. IV.—ACCOUNT of MISCELLANEOUS FUNDS for the Year ended 31st March 1917.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	...	...	...	...	67,056	...	...	...	5,284	...	...	72,340
STAMPS—												
Sale of stamps, etc.	...	...	58,405	...	...	...	...	...	...	...	...	58,405
EXCISE—												
Abkari Farms	...	...	4,83,346	...	...	...	...	...	...	...	...	4,83,346
License fees and duties	...	...	1,576	...	...	...	...	...	...	...	...	1,576
PROVINCIAL RATES—												
Rates and Cesses on Lands	...	...	27,833	...	55,640	...	...	...	3,03,153	5,10,301	...	8,96,927
Miscellaneous	...	...	15,683	...	...	...	...	...	...	...	...	15,683
ASSESSED TAXES—												
Miscellaneous	...	...	...	...	...	...	...	...	54,802	...	...	54,802
REGISTRATION—												
Fees and Miscellaneous	...	...	3,319	...	...	...	...	...	...	...	...	3,319
INTEREST—												
Interest on Government Securities and other Investments	...	...	38,596	57,254	74,119	140	...	14,287	605	...	...	1,85,001
LAW AND JUSTICE—												
General fees, fines and forfeitures	...	...	5,348	...	...	...	...	...	...	...	...	5,348
Miscellaneous	...	...	71	...	...	...	...	...	...	...	...	71
Jails	...	...	517	...	...	...	...	...	...	...	...	517
POLICE—												
Border Military Police	...	...	...	...	...	...	8,504	...	...	...	...	8,504
Village Police	...	...	...	...	...	...	...	...	5,46,940	...	...	5,46,940
Fees, Fines, and Forfeitures	...	...	...	72,901	70,311	...	...	75,468	4,080	10,853	4,135	2,37,748
Miscellaneous (including Cattle-pound receipts)	4,786	4,934	359	1,47,337	...	...	10,696	...	...	...	9	1,68,121
MARINE—												
Hire of vessels	...	...	...	...	10,523	...	...	...	...	...	...	10,523
Pilotage receipts	...	...	...	...	...	...	...	4,02,296	...	...	...	4,02,296
Other Fees and Dues	...	...	...	34,371	2,86,123	...	...	...	...	...	...	3,20,494
EDUCATION—												
School Fees	...	...	3,20,490	...	...	...		...	...	...	...	3,20,490
Miscellaneous	69,354	...	11,819	...	953	...	...	27,985	3,200	...	4,514	1,17,825
MEDICAL—												
Hospital receipts (including sale of medicines)	...	...	4,944	...	6,505	...	...	...	69	...	...	11,518
SANITATION—												
Conservancy Tax and Fees	...	...	...	...	...	...	...	...	518	...	...	518
MISCELLANEOUS—												
Sales of old materials	...	...	...	...	13,954	...	...	...	107	...	...	14,061
Contributions (including Grants-in-aid from Government)	50,000	...	57,243	...	13,863	19,834	...	27,300	2,89,994	...	2,000	4,60,334
Rents of Houses	...	...	...	...	...	...	...	...	2,497	...	...	2,497
Sale of fruit, grass, etc.	292	...	...	...	...	...	...	...	591	...	...	883
Miscellaneous	4,127	51,088	78,995	35,611	102	6,375	...	1,262	2,806	...	...	1,80,366
PUBLIC WORKS—												
Tolls and Ferries	...	...	887	...	...	...	...	...	373	...	...	1,260
Miscellaneous	...	78,076	...	...	1,24,674	...	3,26,780	...	2,720	...	...	5,32,250
DEPOSITS AND ADVANCES—												
Loans from Government	...	...	...	...	...	...	...	...	6,00,000	...	...	6,00,000
Sale-proceeds of Investments	...	...	255	...	...	...	...	...	...	...	...	255
Other Deposits and Advances	...	...	8,218	...	...	111	...	21,316	90,994	...	...	1,20,639
TOTAL RECEIPTS . R	1,28,559	1,34,098	11,17,904	3,47,474	7,23,823	26,460	3,45,980	5,69,914	19,08,733	5,21,154	10,658	58,34,757
OPENING BALANCE . R	8,427	2,03,422	6,90,256	68,294	—74,827	14,510	1,79,698	1,34,015	8,85,568	2,85,278	23,368	24,18,009
GRAND TOTAL R	1,36,986	3,37,520	18,08,160	4,15,768	6,48,996	40,970	5,25,678	7,03,929	27,94,301	8,06,432	34,026	82,52,766

Disbursements.												
REFUNDS—												
Refund of Taxes	...	...	...	1,272	...	...	...	...	...	...	...	1,272
Miscellaneous Refunds	...	...	2,148	1,069	...	12,735	...	564	25	...	...	16,541
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	...	...	2,512	...	...	...	...	...	1,20,253	...	...	1,22,765
Other Collecting Establishments	...	...	...	...	1,898	...	...	...	15,720	...	...	17,618
Stamps—Miscellaneous	...	...	606	...	...	...	...	...	...	...	...	606
Registration—Establishment	...	...	1,587	...	...	...	...	...	...	...	...	1,587
INTEREST—												
Interest on Debt	...	...	...	...	1,131	...	...	...	19,195	...	...	20,326
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	2,083	...	52,861	96,832	1,03,470	...	...	74,232	33,641	...	...	3,63,119
Contribution towards Establishment in Government Offices	...	...	17,267	...	...	...	...	...	...	...	...	17,267
LAW AND JUSTICE—												
Civil and Criminal Courts	...	...	36,036	...	...	...	...	...	1,065	...	...	37,101
Jails	...	...	22,455	...	...	...	...	...	...	...	...	22,455
POLICE—												
Border Military Police	...	...	...	...	...	...	10,271	...	...	...	...	10,271
Village Police	...	...	...	...	...	...	...	...	4,07,087	...	4,952	4,12,039
Other Police	...	...	...	...	78,804	...	...	...	...	...	...	78,804
Executive Force	...	...	1,17,049	...	2,548	9,723	...	...	...	10,546	...	1,39,866
Miscellaneous (including Cattle-pounds)	4,489	4,017	752	1,57,895	...	...	13,993	2,496	...	...	...	1,83,642
MARINE—												
Dockyard and Port Establishments	...	...	...	21,413	65,477	...	...	...	...	...	...	86,890
Ship and Boat Establishments	...	...	...	...	6,731	...	...	33,180	...	...	...	39,911
Pilotage Establishment	...	...	...	...	...	...	...	3,45,195	...	...	...	3,45,195
Building, purchase, and repair of ships	...	...	...	...	...	...	...	20,872	...	...	...	20,872
Miscellaneous	...	...	...	11,948	16,503	...	...	32,780	...	...	...	61,231
EDUCATION—												
Colleges and Schools	70,179	...	1,72,576	...	18,633	...	...	...	2,493	...	...	2,63,881
Scholarships and Prizes	406	...	...	...	26,106	...	...	2,128	1,353	...	1,582	31,575
Grants-in-aid	...	...	20,477	...	...	...	...	9,470	...	...	...	29,947
Miscellaneous	18,361	...	83,189	...	...	...	...	43,333	2,824	...	1,605	1,44,312
MEDICAL—												
Professional Establishment	1,785	...	...	...	2,298	...	...	...	28,398	...	...	32,481
Hospitals and Dispensaries	796	...	72,244	...	87,095	...	...	...	12,462	...	...	1,72,597
Vaccination	...	...	2,808	...	...	...	...	...	1,023	...	...	3,831
MINOR DEPARTMENTS—												
Public Gardens (Establishments and other charges)	2,471	...	...	...	...	...	...	...	...	...	...	2,471
Conservancy (Establishment and other charges)	1,236	...	1,520	...	...	...	...	...	8,383	...	...	11,139
Water Supply (Establishment and other charges)	1,000	...	...	...	...	...	...	...	...	...	...	1,000
Lighting (Establishment and other charges)	...	...	...	...	7,536	...	...	...	...	...	...	7,536
Veterinary (Establishment and other charges)	...	...	...	...	...	...	...	...	1,106	...	...	1,106
Statistical (Establishment and other charges)	...	...	60	...	...	...	...	...	...	...	...	60
SUPERANNUATION—												
Pensions and Gratuities (including Genl. Provdt. Fund)	120	...	6,881	7,646	13,420	...	...	3,874	839	...	...	32,280
Stationery and Printing—	...	...	...	...	...	...	...	...	1,800	...	...	1,800
MISCELLANEOUS—												
Rents, Rates, and Taxes	4,815	...	2,822	1,388	3,085	...	...	...	1,736	...	...	13,846
Petty Establishment	...	...	...	...	...	...	...	...	4,527	...	...	4,527
Miscellaneous	...	1,01,446	4,83,359	8,841	1,03,167	...	2,50,923	...	45,809	4,87,540	...	14,81,085
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	1,560	...	31,826	...	1,069	...	...	...	71,310	...	...	1,05,765
Original Works—												
Buildings	2,699	...	84,502	...	...	...	...	...	28,042	...	...	1,15,243
Roads	1,000	...	...	...	...	...	...	...	85,644	...	...	86,644
Other Works	...	...	3,373	...	29,296	...	...	...	1,33,403	...	...	1,66,072
Port Appliances	...	...	...	...	*—1,75,955*	...	...	...	...	...	...	*—1,75,955*
Maintenance and Repairs—												
Buildings	7,975	...	174	...	9	...	...	...	1,020	...	...	9,178
Roads	...	...	...	...	51,854	...	...	...	66,221	...	...	1,18,075
Other Works	399	...	23,271	...	3,03,713	...	...	...	1,403	...	...	3,28,786
Petty Construction and Repairs	1,402	...	1,853	...	47	...	...	...	2,150	...	...	5,452
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	...	...	...	...	6,180	...	...	...	7,009	...	...	13,189
Stock Accounts	...	...	...	...	*—4,791*	...	...	...	...	...	...	*—4,791*
Other Deposits and Advances	7,785	...	73,413	...	1,75,955	30	...	994	33,391	...	...	2,91,565
TOTAL DISBURSEMENTS . R	1,25,561	1,05,463	13,17,121	3,08,304	9,75,279	22,488	2,75,187	5,69,118	11,39,332	4,98,086	8,139	52,94,078
CLOSING BALANCE . R	11,425	2,32,057	4,91,039	1,07,464	*—2,76,283*	18,482	2,50,491	1,34,811	16,54,969	3,08,346	25 887	29,58,688
GRAND TOTAL . R	1,36,986	3,37,520	18,08,160	4,15,768	6,48,996	40,970	5,25,678	7,03,929	27,94,301	8,06,432	34,026	82,52,766

APPENDIX C.

Finance and Revenue Accounts

OF THE

Government of India

Account of Municipalities

FOR

1916-1917.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUN

Receipts.	India, General.	North-West Frontier Province.	Madras.		Bombay.	Number of Item.
			Presidency Corporation.	District Municipalities.	Presidency Corporation.	
	Rs.	Rs.	Rs.	Rs. (a)	Rs. (a)	
By Balance in hand at the close of last year	16,79,763	11,31,193	23,72,357	46,03,029	3,62,294	1
Revenue.						
A.—Municipal Rates and Taxes—						
1. Octroi *less* refunds	11,75,790	5,73,179	...	...	24,59,612	2
2. Tax on houses and lands	3,19,691	2,526	10,15,503	16,80,718	54,22,342	3
3. Tax on animals and vehicles	37,079	40	1,19,863	3,56,416	5,40,649	4
4. Tax on professions and trades	9,086	776	1,75,705	2,94,044	1,18,471	5
5. Tolls (on roads and ferries)	31,615	...	43,576	7,58,516	20,767	6
6. Water rate	16,627	1,451	6,58,568	8,36,427	24,65,371	7
7. Lighting-rate	...	...	1,99,086	...	...	8
8. Conservancy (including scavenging and latrine rates)	24,758	693	...	...	15,25,637	9
9. Other taxes	233	5	32,049	12,548	...	10
	16,14,879	5,78,670	22,44,355	39,38,669	1,25,52,849	11
B.—Realisations under special Acts—						
1. Pounds	12,250	739	...	493	...	12
2. Hackney carriages	18,274	1,833	...	...	3,786	13
3. Others	183	5	...	22,411	1,52,566	14
	30,707	2,637	...	22,904	1,56,352	15
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, *sarais* (rest-houses), Dak bungalows, etc.	1,90,644	1,33,595	54,147	87,588	1,48,494	16
2. Sale-proceeds of lands and produce of lands, etc.	21,151	9,952	78,104	2,22,737	1,12,431	17
3. Conservancy Receipts (other than taxes and rates)	60,778	21,775	19,512	1,04,979	9,126	18
4. Fees and Revenue from Educational institutions	4,416	1,810	1,349	2,87,441	40,517	19
5. " " Medical institutions	568	177	557	17,280	...	20
6. " " markets and slaughter-houses	1,07,853	2,743	1,18,716	4,00,864	3,66,776	21
7. " " Tramways	...	...	...	...	54,618	22
8. Other fees	2,42,293	13,467	2,54,282	1,91,452	2,634	23
9. Fines under Municipal and other Acts	25,144	7,509	5,181	71,866	61,751	24
10. Interest on Investments—(i) General	28,340	1,787	23,577	33,812	3,51,097	25
(ii) Educational	...	...	...	1,111	764	26
(iii) Medical	15	25	1,714	8,912	...	27
11. Premium on Loans	...	...	...	...	...	28
	6,81,202	1,92,870	5,57,439	14,28,042	11,48,208	29
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	3,78,286	9,472	1,37,826	9,15,090	...	30
(ii) Educational	12,485	1,966	...	2,08,226	...	31
(iii) Medical	15,150	2,00,060	300	47,238	...	32
2. From Local Funds—(i) General	500	531	...	18,017	...	33
(ii) Educational	...	...	...	5,000	...	34
(iii) Medical	1,200	2,001	...	1,71,862	...	35
3. From other sources—(i) General	20,584	4,405	...	30,932	...	36
(ii) Educational	18,486	...	...	...	...	37
(iii) Medical	442	1,104	...	23,149	...	38
	4,47,133	2,19,539	1,38,126	14,19,514	...	39
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	53,060	589	44,019	3,25,568	...	40
2. Other items	86,707	9,921	3,34,442	70,985	2,32,760	41
	1,39,767	10,510	3,78,461	3,96,553	2,32,760	42
Total Revenue	29,13,688	10,04,226	33,18,381	72,05,682	1,40,90,169	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank	...	251	...	83,530	1,72,55,924	44
2. Loans—						
(a) From Government	40,000	...	...	2,16,120	...	45
(b) Raised in the open market	...	...	14,00,000	7,500	...	46
3. Realisations of Sinking Fund for repayment of loans	...	...	1,64,032	34,272	6,38,160	47
4. Advances—(a) Permanent	1,211	...	1,586	757	...	48
(b) Other	2,129	7,224	40,398	11,83,341	24,94,807	49
5. Deposits	61,914	8,358	12,37,033	5,68,149	3,07,62,727	50
Total	1,05,254	15,833	28,43,049	20,93,669	5,11,51,618	51
Total Receipts Rs.	30,18,942	10,20,059	61,61,430	92,99,351	6,52,41,787	52
GRAND TOTAL Rs.	46,98,705	21,51,252	85,33,787	1,39,02,380	6,56,04,081	53

(a) Difference from last year's closing balance is due to subsequent adjustments and corrections.

CIPALITIES for 1916-17.

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	39,92,220	(a)53,57,783	16,59,012	(a)34,95,661	(a)35,74,515	19,43,418	(a)10,63,763	10,93,611	(b)4,05,692	3,27,34,311
2	27,93,857	...	...	33,95,289	39,92,744	...	24,594	8,00,763	...	1,52,15,828
3	10,62,349	45,69,406	16,97,559	4,45,054	3,19,863	18,99,392	6,87,364	1,29,719	1,11,976	1,93,63,527
4	2,35,162	1,90,563	2,29,273	98,945	51,484	1,10,021	1,30,616	58,374	15,428	21,73,913
5	16,114	8,10,075	94,409	1,84,401	15,391	...	26,838	1,00,630	614	18,46,554
6	6,38,139	...	92,657	1,82,429	4,530	2,50,150	75,452	31,405	27,312	21,56,549
7	9,26,084	21,21,458	7,32,046	6,25,699	63,657	10,19,164	1,97,273	3,08,863	37,753	99,40,441
8	3,507	8,50,133	1,96,117	...	...	4,20,416	...	...	...	16,69,259
9	5,96,500	7,97,280	11,39,867	79,663	3,661	15,26,192	3,70,363	2,51,158	85,046	64,03,818
10	2,31,866	...	4,26,066	11,57,261	45,049	...	2,08,043	2,41,157	25,543	23,79,820
11	65,03,578	93,38,975	46,07,994	61,68,741	44,96,379	52,25,335	16,50,543	19,25,070	3,03,672	6,11,49,709
12	75,406	...	41,828	76,144	27,188	22,268	29,135	1,02,294	27,657	4,15,462
13	1,186	18,757	14,442	49,486	20,570	56,146	8,450	9,451	334	2,02,715
14	2,035	1,97,473	59,600	11,058	8,721	21,492	4,776	27,816	1,264	5,09,400
15	78,627	2,16,230	1,15,870	1,36,688	56,479	99,906	42,361	1,39,561	29,255	11,27,577
16	1,94,047	1,03,431	1,30,388	5,76,413	3,9),684	1,52,988	29,330	1,50,116	8,610	23,50,475
17	2,21,161	4,24,716	19,353	88,022	4,39,235	25,152	13,948	62,453	550	17 39,265
18	97,182	18,948	30,656	2,47,341	1,67,084	36,469	1,695	27,341	3,265	8,46,151
19	1,95,601	...	64,627	39,773	1,68,850	13,200	6,669	87,495	917	9,12,695
20	18,258	1,984	3,002	2,450	25,145	37,009	25,867	508	...	1,32,805
21	5,38,225	7,04,684	60,884	3,24,226	41,710	21,03,181	1,08,892	1,63,287	48,227	50,90,268
22	3,990	66,650	10,411	...	...	41,785	...	...	...	1,77,454
23	1,04,985	94,528	1,37,308	6,40,355	9,15,762	3,72,289	18,711	44,064	899	30,33,029
24	61,350	1,09,032	48,146	83,486	36,006	83,116	25,824	18,556	3,420	6,40,387
25	97,351	1,49,309	19,546	45,256	44,735	1,35,093	8,532	3,632	320	9,43,387
26	2,983	...	2,411	2,041	2,450	...	117	...	35	11,912
27	7,889	...	3,461	683	2,043	...	9,134	...	...	33,876
28	50	...	...	603	1,413	...	...	...	1,000	3,066
29	15,43,072	16,73,282	5,30,193	20,50,649	22,35,117	30,01,282	2,48,719	5,57,452	67,243	1,59,14,770
30	1,11,810	69,604	1,25,017	8,59,811	5,33,967	7,98,913	3,65,557	3,17,877	1,15,404	47,38,634
31	5,37,554	...	42,186	1,74,960	1,83,650	33,929	55,429	1,79,541	10,112	14,40,041
32	46,011	...	19,031	18,814	20,486	56,134	1,03,935	1,49,644	580	6,77,383
33	14,703	...	10,336	13,945	10,113	44,024	53,120	9,256	4,830	1,79,375
34	52,215	...	10	5,481	18,202	12,908	1,416	1,232	494	96,958
35	49,107	...	30,854	4,613	77,633	67,117	1,93,269	1,196	91	5,98,943
36	7,966	11,671	71,943	12,918	...	4,622	60,094	1,433	103	2,26,671
37	34,249	...	2,045	517	3,731	3,07,978	676	5,692	...	3,68,374
38	8,675	...	30,047	180	39,789	31,079	75,108	...	120	2,09,693
39	8,62,290	81,275	3,31,469	10,91,239	8,87,571	13,51,704	9,08,604	6,65,874	1,31,734	85,36,072
40	42,267	...	28,624	1,04,797	59,127	20,811	2,147	8,247	1,617	6,90,873
41	1,99,356	6,19,615	78,338	2,12,082	1,41,009	1,43,067	75,681	1,27,186	6,640	23,37,789
42	2,41,623	6,19,615	1,06,962	3,16,879	2,00,136	1,63,878	77,828	1,35,433	8,257	30,28,662
43	92,29,190	1,19,29,377	56,92,488	97,64,196	78,75,682	98,42,105	29,28,055	34,23,390	5,40,161	8,97,56,790
44	12,84,033	26,475	3,05,684	1,61,003	...	...	74,151	...	...	1,91,91,051
45	3,33,227	...	66,500	5,39,700	1,11,274	...	44,000	3,21,000	...	16,71,821
46	...	12,85,500	...	...	...	...	...	...	...	26,93,000
47	4,246	11,66,400	11,000	5,041	...	...	...	...	...	20,23,151
48	3,734	421	1,216	4,562	11,410	50	460	864	60	26,331
49	3,32,616	...	1,92,709	2,396	1,75,587	4,74,679	2,25,321	1,48,213	2,835	52,82,255
50	20,17,978	59,057	1,85,678	1,46,349	26,465	2,41,636	2,20,792	1,15,927	7,979	3,56,60,042
51	39,75,834	25,37,855	7,62,787	8,59,051	3,24,736	7,16,365	5,64,724	5,86,004	10,874	6,65,47,651
52	1,32,05,024	1,44,67,230	64,55,275	1,06,23,247	82,00,418	1,05,58,470	34,92,779	40,09,394	5,51,035	15,63,04,441
53	1,71,97,244	1,98,25,013	81,14,287	1,41,18,908	1,17,74,933	1,25,01,888	45,56,542	51,03,005	9,56,727	18,90,38,752

(b) The difference from last year's closing balance is due to the inclusion of the opening balances of the Mangaldai and North Lakhimpur Unions.

ACCOUNT of MUNI

Disbursements.	India, General.	North-West Frontier Province.	Madras.		Bombay Presidency Corporation.	Number of Items.
			Presidency Corporation.	District Municipalities.		
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,03,512	33,252	64,276	2,46,936	3,54,672	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,26,669	47,409	1,22,294	1,17,756	4,93,020	2
3. Collection of tolls on roads and ferries	655	...	...	10,911	377	3
4. Survey of land	4	...	20,533	67,870	...	4
5. Refunds (other than Octroi)	1,23,790	109	22,124	25,584	...	5
6. Pensions and Gratuities	4,542	664	26,094	7,748	1,46,581	6
7. Annuities	160	...	...	25,383	...	7
	3,59,332	81,434	2,55,321	5,02,188	9,94,650	8
B.—Public Safety—						
1. Fire (Establishment, purchase of fire engines, buckets, repairs)	2,937	12,761	21,272	1,976	1,57,367	9
2. Lighting (Establishment, purchase of lamps, oil, repairs, etc.)	1,07,032	39,434	1,62,979	3,12,833	4,75,366	10
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts)	873	1,135	...	...	...	11
4. Rewards for the destruction of wild animals and snakes	3,353	40	4,078	2,366	148	12
5. Lethal Chambers	...	...	...	...	1,039	13
	1,14,193	53,370	1,88,329	3,17,175	6,33,920	14
C.—Public Health and Convenience—						
1. Water supply { Capital outlay	79,003	7,326	8,15,610	9,63,669	96,640	15
1. Water supply { Establishment, repairs, etc.	2,34,497	33,083	2,39,162	3,55,482	3,92,044	16
2. Drainage { Capital outlay	25,688	9,558	5,83,851	4,45,058	5,78,676	17
2. Drainage { Establishment, repairs, etc.	6,393	11,817	4,81,954	63,776	6,82,869	18
3. Conservancy (including road cleaning and watering) and latrines	5,13,862	1,05,075	5,63,101	11,48,679	22,44,086	19
4. Charges on account of Health Officers and Sanitary Inspectors	...	1,420	...	1,04,542	1,09,432	20
5. Hospitals and Dispensaries	1,28,081	71,791	1,01,225	6,54,364	5,32,960	21
6. Plague charges	15,759	613	17,806	54,880	1,09,672	22
7. Vaccination	7,186	5,444	15,599	26,023	22,728	23
8. Other Sanitary requirements	...	1,455	...	44,160	42,364	24
9. Markets and slaughter-houses	1,05,828	3,329	29,232	26,175	2,40,438	25
10. Pounds	4,686	...	...	727	...	26
11. Dak-bungalows and Serais	1,232	380	...	23,495	326	27
12. Arboriculture, Public Gardens and experimental cultivation	49,096	46,308	33,938	7,657	90,793	28
13. Veterinary charges	9,137	5,614	...	5,310	9,987	29
14 Registration of births and deaths	6,924	582	18,704	23,656	1,19,546	30
15. Public Works:						
(*i*) Establishment	60,888	8,417	79,211	97,655	3,40,115	31
(*ii*) Building	29,162	20,525	49,912	7,85,367	3,95,868	32
(*iii*) Roads	2,61,410	20,924	3,29,288	6,83,309	11,20,734	33
(*iv*) Stores	994	1,337	7,214	15,022	...	34
(*v*) Miscellaneous works	22,028	...	4,552	1,86,808	...	35
	15,61,854	3,54,998	33,70,409	57,15,824	71,29,278	36
D.—Public Instruction—						
1. Schools and Colleges	85,023	1,72,257	66,351	6,43,616	5,43,387	37
2. Contributions	30,471	17,764	32,638	61,613	93,208	38
3. Libraries, Museums, Menageries, etc.	3,973	1,775	14,742	28,919	42,156	39
	1,19,467	1,91,796	1,13,731	7,34,148	6,78,751	40
E.—Contributions—						
For General purposes	1,38,006	...	...	4,14,674	11,36,289	41
F—Miscellaneous—						
1. Interests on Loans { Previous years	...	...	3,852	79	1,59,499	42
1. Interests on Loans { Current year	72,466	154	3,51,708	1,30,260	31,84,366	43
2. Discount	...	...	28,016	...	1,20,312	44
3. Actual cost of works done for private individuals	41,682	...	36,410	43,466	...	45
4. Other items	98,529	25,886	1,93,870	3,10,090	13,57,565	46
	2,12,677	26,040	6,13,856	4,84,595	48,21,742	47
Total Expenditure—Carried over Rs.	25,05,529	7,07,638	45,41,646	81,68,604	1,53,94,630	48

CIPALITIES for 1916-17—*continued.*

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,76,910	5,68,856	1,87,969	4,51,111	2,89,809	4,04,779	69,596	2,03,651	21,841	34,77,170
2	3,86,271	3,52,337	2,20,144	4,14,438	4,27,574	1,66,012	1,00,557	1,50,365	17,234	31,42,110
3	48,719	...	325	20,683	180	7,339	306	7,058	1,421	97,974
4	22,954	...	57,280	13,777	2,185	23,460	8,584	1,037	31	2,17,685
5	36,809	...	1,20,805	21,881	15,771	1,40,277	2,984	9,259	500	5,19,893
6	58,264	1,20,673	1,335	3,989	14,875	13,841	405	74,480	...	4,73,291
7	...	...	...	994	1,380	7,351	...	2,422	...	37,690
8	10,29,927	10,41,896	5,87,858	9,26,873	7,51,774	7,62,859	1,82,432	4,48,242	41,027	79,65,813
9	80,171	1,39,303	80,177	10,596	37,299	1,12,705	129	9,871	809	6,67,371
10	5,34,058	6,81,215	4,35,618	6,42,902	3,35,284	4,64,816	1,44,287	1,42,818	31,709	45,10,351
11	600	...	...	630	37,276	...	...	1,977	...	42,491
12	1,431	449	2,006	1,439	730	...	811	996	191	18,038
13	...	...	...	...	...	...	...	...	...	1,039
14	6,16,260	8,20,967	5,17,801	6,55,567	4,10,589	5,77,521	1,45,227	1,55,662	32,709	52,39,290
15	5,88,003	61,525	2,53,380	9,37,388	3,33,733	3,63,680	2,80,260	5,41,666	2,80,727	56,02,610
16	6,07,390	9,19,626	4,49,386	7,20,719	3,05,287	3,56,761	1,41,344	2,28,971	39,358	50,23,110
17	1,81,420	1,31,409	1,68,037	5,46,624	1,82,397	1,71,124	1,58,855	1,80,498	3,022	33,66,227
18	2,38,648	3,74,487	1,64,910	1,15,094	1,43,747	2,15,119	56,072	36,742	10,302	26,01,930
19	15,53,889	15,65,992	15,66,419	14,34,511	8,45,246	15,53,980	6,59,550	5,59,182	1,71,449	1,44,85,012
20	33,213	1,90,053	67,113	1,30,664	62,982	2,64,219	44,167	23,806	3,664	10,35,275
21	4,52,041	1,82,371	3,35,150	1,89,904	7,18,624	7,28,386	5,75,625	1,17,459	17,558	48,05,539
22	1,15,027	...	3,933	546	26,709	1,03,464	10,767	64,925	...	5,24,101
23	43,888	(a)45,413	19,479	29,841	21,111	48,284	9,982	11,609	2,106	3,08,693
24	5,787	(b)9,243	31,675	74,599	16,218	37,099	4,773	12,185	2,354	2,81,912
25	1,59,673	4,92,256	40,271	1,01,054	62,389	5,03,826	31,434	59,662	12,696	18,68,313
26	25,692	...	3,159	21,965	11,534	14,274	1,971	29,220	8,125	1,21,353
27	15,256	...	62	6,597	4,588	2,231	3,808	11,260	367	69,602
28	1,12,511	58,580	7,889	96,192	1,64,281	47,621	6,717	28,400	4,538	7,54,521
29	16,196	...	8,333	3,717	7,969	56,537	7,784	14,151	530	1,45,265
30	16,698	...	8,932	17,382	6,483	26,795	1,619	2,948	...	2,50,269
31	72,348	2,46,349	1,35,119	1,43,316	1,23,780	4,09,859	49,932	43,034	13,985	18,24,008
32	1,60,698	1,87,507	58,459	1,53,875	1,39,867	20,792	26,417	18,163	13,581	20,60,193
33	8,88,358	13,63,476	6,50,949	8,09,294	6,60,406	9,65,358	2,50,725	1,67,634	79,991	82,51,856
34	21,631	...	3,073	21,928	16,136	102	3,084	11,829	859	1,04,109
35	45,298	...	...	...	...	1,56,771	...	...	...	4,15,457
36	53,53,656	58,28,287	39,76,628	55,55,210	38,53,487	60,46,282	23,24,886	21,63,344	6,65,212	5,38,99,355
37	15,26,586	...	1,18,030	5,69,568	6,07,858	4,38,582	49,643	4,86,675	24,174	53,31,750
38	82,029	66,055	1,25,672	1,19,402	1,86,317	3,31,115	1,29,240	18,595	9,388	13,03,507
39	31,715	15,471	5,073	11,115	18,439	1,372	1,110	3,418	1,919	1,81,797
40	16,40,330	81,526	2,48,775	7,00,085	8,12,614	7,71,069	1,79,993	5,08,688	35,481	68,16,454
41	75,900	8,69,576	5,342	2,56,825	1,85,197	1,04,379	14,816	42,615	705	32,44,324
42	15,071	...	2,800	...	41,034	6,44,268	...	18,807	...	8,85,410
43	3,21,042	20,85,116	1,78,902	4,87,770	1,11,324	69,182	32,291	87,853	2,508	71,15,642
44	4,981	...	...	...	...	...	...	...	...	1,53,309
45	28,946	2,904	25,049	93,324	2,902	5,374	2,472	3,897	3,479	2,89,905
46	2,80,626	1,70,844	1,82,048	6,51,685	8,86,215	89,962	1,10,544	61,339	12,807	44,32,011
47	6,50,666	22,58,864	3,88,799	12,32,780	10,41,475	8,08,786	1,45,307	1,71,896	18,794	1,28,76,277
48	93,66,739	1,09,01,116	57,25,203	93,27,340	70,55,136	90,70,896	29,92,661	34,90,447	7,93,928	9,00,41,513

(a) Includes expenditure on Registration of births and deaths.
(b) Includes Rs. 6,691 on account of Model Cowhouse and Milk Depôts.

ACCOUNT of MUNI

Disbursements.	India, General.	North-West Frontier Province.	Madras.		Bombay.	Number of Items.
			Presidency Corporation.	District Municipalities.	Presidency Corporation.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward .	25,05,529	7,07,638	45,41,646	81,68,604	1,53,94,630	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund) .	1,41,400	2,00,000	...	2,75,498	22,81,115	2
(*b*) In Savings Bank	...	...	...	6,570	96,27,207	3
2. Payments to Sinking Funds	10,000	...	1,42,585	11,403	15,76,849	4
3. Re-payment of Loans	1,04,297	2,127	(*a*)1,12,194	*2,21,898	1,63,780	5
4. Advances—						
(*a*) Permanent	152	25	20,405	1,361	...	6
(*b*) Other	19,918	3,593	17,342	5,89,607	67,47,635	7
5. Deposits	3,41,639	22,783	11,94,356	4,79,377	2,94,34,801	8
Total .	6,17,406	2,28,528	14,86,882	15,85,714	4,98,31,387	9
Total Disbursements . Rs.	31,22,935	9,36,166	60,28,528	97,54,318	6,52,26,017	10
Closing Balance	15,75,770	12,15,086	25,05,259	41,48,062	3,78,064	11
GRAND TOTAL . Rs.	46,98,705	21,51,222	85,33,787	1,39,02,380	6,56,04,081	12

Memorandum of

Liabilities—						
Balance of Loans	16,66,531	1,723	97,95,094	30,55,514	7,42,36,994	13
Less—Balances of Sinking Funds	...	...	*26,03,518*	*1,07,000*	*1,80,81,729*	14
Net Balances of Loans .	16,66,531	1,723	71,91,576	29,48,514	5,61,55,265	15
Deposits	85,243	8,353	3,51,651	7,50,003	8,64,346	16
	17,51,774	10,081	75,43,227	36,98,517	5,70,19,611	17
Claims—	...					
Advances Recoverable	*26,189*	*10,681*	*1,57,570*	*3,37,324*	*10,38,790*	18
Net Amount of Debt . Rs.	17,25,585	—600	73,85,657	33,61,193	5,59,80,821	19

Memorandum

Description of Securities.						
Government Promissory Notes	3,31,000	50,700	20,72,200	9,07,488	30,74,600	20
Municipal, etc., Debentures	...	...	...	...	3,52,500	21
Other Investments	41,500	40,583	5,30,100	5,29,032	49,71,420	22
War Bonds 1920	...	2,00,000	...	...	...	23
Total .	3,72,500	2,91,283	26,02,300	14,36,520	83,98,520	24

*Includes Rs. 4,000 being the temporary advances repaid by the Poddatur and Vundupatti Councils.
(*a*) Includes Rs. 25,408 paid towards the depreciation of securities.

CIPALITIES for 1916-17—*concluded.*

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	93,66,739	1,09,01,116	57,25,203	93,27,340	70,55,136	90,70,896	29,92,661	34,90,447	7,93,923	9,00,41,513
2	9,87,294	...	950	19,886	67,716	28,092	1,25,000	...	...	41,26,951
3	2,18,123	...	1,51,593	2,900	1,63,000	10,000	2,000	...	...	1,01,81,393
4	1,65,192	11,36,344	3,441	17,531	...	4,59,928	...	...	...	35,23,273
5	(*d*)1,52,612	(*e*)24,51,900	2,64,453	6,39,605	3,31,036	1,28,261	61,220	1,35,674	4,824	47,73,881
6	4,308	...	1,738	3,261	6,236	180	405	3,844	140	42,055
7	2,50,346	52,332	1,89,815	59,743	1,38,275	8,25,373	1,75,602	1,40,850	4,515	92,14,946
8	21,16,767	...	1,93,602	80,687	47,864	4,15,114	1,54,542	1,26,582	6,286	3,46,14,400
9	38,94,642	36,40,576	8,05,592	8,23,613	7,54,127	18,66,948	5,18,769	4,06,950	15,765	6,64,76,899
10	1,32,61,381	1,45,41,692	65,30,795	1,01,50,953	78,09,263	1,09,37,844	35,11,430	38,97,397	8,09,693	15,65,18,412
11	39,35,863	52,83,321	15,83,492	39,67,955	39,65,670	15,64,044	10,45,112	12,05,608	1,47,034	3,25,20,340
12	1,71,97,241	1,98,25,013	81,14,287	1,41,18,908	1,17,74,933	1,25,01,888	45,56,542	51,03,005	9,56,727	18,90,38,752

Liabilities and Claims.

13	81,72,945	(*a*) 4,91,56,400	43,50,934	(*c*) 1,21,54,602	34,81,993	1,74,83,196	7,70,950	(*b*) 28,55,087	1,06,198	18,72,88,161
14	*18,74,294*	*35,83,789*	...	*3,08,500*	...	*53,56,902*	...	...	...	*3,19,15,732*
15	62,98,651	4,55,72,611	43,50,934	1,18,46,102	34,81,993	1,21,26,294	7,70,950	28,55,087	1,06,198	15,52,72,429
16	3,93,313	9,77,251	1,90,809	1,55,364	1,22,977	1,44,435	1,18,535	41,566	...	42,03,851
17	66,91,964	4,65,49,862	45,41,743	1,20,01,466	36,04,970	1,22,70,729	8,89,485	28,96,653	1,06,198	15,93,76,280
18	*2,29,216*	*7,58,216*	*1,89,815*	*61,222*	*85,265*	*18,89,909*	*1,54,542*	*36,086*	...	*49,74,825*
19	64,62,748	4,57,91,646	43,51,928	1,19,40,244	35,19,705	1,03,80,820	7,34,943	28,60,567	1,06,198	15,46,01,455

of Investments.

20	14,81,900	11,200	1,92,600	13,22,901	1,39,916	49,41,000	2,07,100	1,01,200	...	1,48,33,805
21	...	62,37,400	10,500	...	...	1,66,400	4,400	...	...	67,71,200
22	14,79,568	...	2,09,355	...	11,11,213	2,39,109	1,88,403	...	...	93,40,283
23	...	...	...	...	...	...	...	...	...	2,00,000
24	29,61,468	62,48,600	4,12,455	13,22,901	12,51,129	53,46,509	3,99,903	1,01,200	...	3,11,45,288

(*a*) Includes Rs. 1,55,700 on account of unpaid debentures of certain redeemed loans not claimed by debenture-holders.
(*b*) Difference as compared with Appendix "D" is due to the exclusion of the loan transactions of "Drug Notified Areas."
(*c*) Excludes Rs. 3,35,000 on a count of loans to the Lucknow Municipality for certain sanitary improvements, the accounts of which are not included in the Municipal Accounts.
(*d*) Includes Rs. 1,947 on account of repayment of amount lent by the Special Officer, Salsette Building Sites to the Bandra Municipality.
(*e*) The actual repayment in 1916-17 was Rs. 24,68,700 made up of Rs. 24,07,200 out of 5 per cent. Debenture Loan of 1886-87 redeemed in that year and Rs. 61,500 of the unpaid Debentures of the redeemed Loan of 1885-86 outstanding from the previous year.

APPENDIX D.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st MARCH 1917.

[NOTE.—The column "Total" shows the total indebtedness of each Municipality or Local Fund on the 31st March 1917.]

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-1917.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
INDIA GENERAL.									
Abu Municipality.	For the construction of a general market.	For. Dept. No. 2841-G., dated 14th November 1908 .	5,000	4 p. c.	...	...		...	500
Ajmer do.	Water-supply scheme.	G. I. For. D. No. 147-I., dated 12th January 1892 .	2,18,000	5 „	1,21,439	...		...	6,854
	Do.	G. I. For. D. No. 1929-I. A., dated 21st May 1897 .	20,000	4 „	1,420	...		...	1,364
	Renewing conservancy rolling stock.	G. I. For. Dept. No. 1435-Estb.-B., dated 28th April 1910	60,000	4 „	...	...		...	10,000
	Bhaonte water-supply scheme.	For. Dept. Tel. No. 268-Estb., dated 27th February 1914 .	4,00,000	4 „	3,85,823	...		...	7,494
	Do.	Letter No. 686-C. S. of 27th February 1917 from the Secy. to P. W. D. Rajputana.	40,000	5 „	40,000	...	5,48,182	40,000	...
Mercara Municipality.	For constructing a general market.	G. I. F. D. No. 6287-A., dated 11th November 1907 .	15,000	4 „	3,413	...	3,413	...	1,714
Delhi do.	Water-works and sewerage scheme.	Punjab Government Nos. 891 and 911, dated 6th November 1890 and 15th May 1893, respectively and No. 315, dated 10th July 1899.	10,65,000	4 „	2,38,557	...		...	53,352
	Extension of water-works.	Punjab Government letter No. 215-B. & C., dated 8th May 1912 and No. 225, dated 8th May 1912 . . .	5,50,000	4 „	4,97,280	...		...	11,415
	Completion of Part III of extra-mural drainage scheme.	Punjab Government No. 211-B. & C., dated 11th April 1910	3,00,000	5 „	...	3,00,000	10,35,837	...	(a)
District Board, Coorg.	Construction of a permanent causeway.	Chief Commissioner, Coorg, No. 914, dated 20th March 1916 . . .	1,000	...	...	1,000	1,000	...	...
Secunderabad Cantonment Committee.	Water-works .	G. I. F. D. No. 2254, dated 27th May 1892 . . . G. I. F. D. Nos. 1934-A., dated 6th May 1893, 4392-A., dated 1st September 1895, and 1055-A., dated 5th March 1896 . . .	8,00,000	4½ „	71,106	...		...	3,61,909*
	Ditto .	G. I. F. D. No. 1857-A., dated 28th April 1897 . .	30,500	4 „	17,579	...	88,685	...	1,020
		TOTAL INDIA, GENERAL .			13,76,117	3,01,000	16,77,117	40,000	4,55,622
N.-W. FRONTIER PROVINCE.									
Haripur Municipality.	Water-works .	G. P. No. 578, dated 7th November 1896 . . .	31,000	4 „	1,723	...	1,723	...	2,127

(a) Rupees 10,000 paid to Sinking Fund.
*Includes Rs. 3,40,120 being the amount of loans written off under the orders of the Government of India.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS.									
Adoni Municipality.	Water-supply.	M. G. No. 1126, dated 13th November 1893 . .	66,000	4¼ p.c.	22,362	...	22,362	...	2,861
Anakapalle do	Acquisition site for General market.	M.G. No. 2074-M., dated 26th October 1914 and No. 41-M., dated 9th January 1915 and Final No. 251-1, dated 12th January 1915 . . .	10,000	4 „	6,234	...		...	1,920
	For the survey of the town.	M. G. No. 2430-M., dated 7th December 1914 and No. 260-M., dated 20th February 1915 and Final No. 1252—1 dated 19th February 1915 .	8,000	4 „	6,523	...		...	1,477
	Do. .	M. G. L. M. Mis. No. 606-M., and M. G. F. D. End. No. 2734—1, dated 31st March 1917 . . .	9,500	5 „	9,500		22,257	9,500	...
Bangalore do. (Civil and Miltary Station.)	Construction of a slaughter-house.	G. I. No. 848-A., dated 12th February 1908 . . .	30,000	4 „	3,567	...		...	3,423
	Loan to the station.	G. I. No. 7003-A., No. 7245-A., dated 9th and 23rd December 1908, respectively .	50,000	4 „	11,650	...		...	5,484
	Water-supply .	G I. F. D. No. 4255-A., dated 12th July 1911, and G. I. Foreign No. 1998 Estb., dated 4th July 1911, to the Honourable the Resident in Bangalore . .	80,000	4 „	63,883	...	79,100	...	3,197
Bellary Municipality.	Miscellaneous Public Improvements.	G. I. F. D. No A-5974 dated 14th November 1902, and M. G. No. 1037-F. C., dated 2nd December 1902, and M. G. No. 5164-1 Fl., dated 16th November 1910, and 1679-M., dated 22nd October 1910, and No. 215-M., dated 9th February 1911 . .	50,000	4 „	38,863	...	38,863	...	2,043
Berhampore do.	Water-supply.	G. I. F. D. No. 4207-A., dated 17th July 1908, and M. G. No. 3698, dated 3rd August 1908, and No. 1295-M., dated 3rd August 1908, and No. 736-M., dated 6th May 1909.	1,50,000	4 „	1,28,872	...		...	3,385
	Ditto .	M.G. No. 1138-M., dated 22nd June 1912, No. 4046—1-Fl., dated 9th July 1912, No. 1866-M., dated 8th October 1912, No. 1813—1-Fl., dated 10th March 1913 and No. 260-M., dated 11th February 1913 . . .	26,300	4 „	22,550	...	...	...	993
	Ditto .	M. G. L. M. No. 54-M., dated 12th January 1915 .	9,770	4 „	9,101	...	1,60,523	...	341
Bezwada do.	Water-supply scheme.	M. G. F. D., No. 2179—1-Fl. and M. G. No. 784 M., dated 16th May and 9th May 1908, respectively, and No. 1141-M., dated 13th July 1908, and No. 242—1-Finl. and No. 47-M., dated 20th and 16th January 1909, respectively	1,25,000	4 „	86,319	...	86,319	...	5,524
Calicut do.	Construction of office building.	M. G. L. and M. No. 258-M., dated 7th February 1907, and No. 707-M., dated 3rd April 1907	16,000	4 „	1,904	...	1,904	...	1,823
Chidambaram do.	Water works .	M. G. Mis. No. 410-M., dated 27th February 1916, and Local Municipal No. 607-M., dated 28th March 1916 .	24,000	4 „	23,194	...	23,194	...	806
		Carried over .			4,34,522	...	4,34,522	9,500	33,277

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward	Rs.		Rs. 4,34,522	Rs.	Rs. 4,34,522	Rs. 9,500	Rs. 33,277
MADRAS—*contd.*									
Cocanada Municipality.	Water-supply.	M. G. No. 457-M., dated 10th March 1897	1,18,100	4½ p.c.	52,926	...		...	4,594
	Ditto	M. G. No. 290-M., dated 12th February 1904, and No. 1664-M., dated 10th November 1903	26,420	4 „	11,376	...		...	1,433
	Water-works	M. G. No. 1787-M., dated 9th October 1906, and No. 63-M., dated 16th January 1907	46,500	4 „	27,747	...		...	2,223
		M. G. F. D. No. 52, dated 25th March 1909	8,000	4 „	5,530	...		...	353
	Construction of the Municipal office building.	M. G. L. and M. No. 876-M., dated 30th April 1913, and No. 3796—1-Fl., dated 10th June 1913	13,000	4 „	9,620	...		...	1,171
	Reconstruction of a bridge.	M. G. F. D. No. 1812-1-Fl, dated 10th March 1913, and No. 137-M., dated 22nd January 1913 and M. G. F. D., No. 5186-1, dated 13th August 1913 and No. 1521-M., dated 6th August 1913	25,000	4 „	22,377	...	1,29,576	...	909
Cochin do.	Completion of works connected with the reclamation of the Kalvetty Swamp.	M. G. L. M. No. 1935-M., dated 10th October 1913, and No. 77-M., dated 12th January 1914 and Financial No. 334—1, dated 16th January 1914.	14,080	4 „	13,115	...	13,115	...	492
Coimbatore do.	Sanitary improvements.	M. G. No. 1663-M., dated 11th August 1905, and No. 2457-M., dated 21st November 1905	62,000	4 „	33,908	...	33,908	...	3,033
Conjeeveram do.	Water-supply.	M. G. No. 1886-M., dated 13th November 1895	1,28,500	4½ „	60,814	...		...	4,868
	Water-works	M. G. L. and M. No. 36-M., dated 6th January 1908, and No. 360-M., dated 3rd March 1908, and No. 1028-1-Fl., dated 7th March 1908.	11,000	4 „	7,085	...		...	506
		M. G. L. & M. No. 1442-M. and No. 2045-M., dated 31st August and 15th December 1909, respectively, and No. 5070, dated 3rd January 1910	18,460	4 „	13,566	...		...	784
	Water-works	M. G. No. 2717-I Fl., dated 30th June 1910, and L.M. No. 830-M., dated 30th May 1910, and F. D. No. 3875-1, dated 14th September 1910, and L. M. No. 1351-M., dated 26th August 1910	4,200	4 „	2,807	...	84,272	...	255
Coonoor do.	Water-supply.	M. G. Nos. 883-M. and 1360-M., dated 12th May and 1st August 1904, respectively	62,000	4 „	30,701	...		...	3,207
	Ditto	M. G. Nos. 35-M. and 628-M., dated 7th January and 24th March 1905, respectively	60,880	4 „	29,257	...		...	3,182
	Land acquisition.	M. G. L & M. Nos. 382-M., dated 28th February, and 594-M., dated 28th March 1906	11,400	4 „	6,234	...		...	567
	To complete hospital building.	M. G. L. M. No. 1719-M, dated 8th September 1913 and No. 2356-M.E.M, dated 22nd November 1913	15,650	4 „	14,577	...	...	...	547
	Improvement of water-supply of the town.	M. G. No. 1804-M., No. 2461-L. M., and No. 8787—1 Financial, dated 19th September, 10th December and 11th December 1914, respectively	46,500	4 „	23,250	...	1,04,019	...	...
Cuddalore do.	Market	M. G. F. D. No. 16—1, dated 11th January 1909 and No. 2135-M., dated 23rd December 1908	9,000	4 „	3,076	...	3,076	...	949
Cuddapah do.	Water-works and water-supply.	M. G. No. 1212, dated 11th November 1892	9,695	4½ „	3,070	...	3,070	...	429
		Carried over			8,05,558	...	8,05,558	9,500	62,829

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			8,05,558	...	8,05,558	9,500	62,829
Dindigal Municipality.	Water-supply.	M. G. F. D. No. 452, dated 14th June 1895 . .	33,000	4½ p. c	14,449	...		...	1,298
	Ditto .	M. G. L. M. Nos. 976-M., dated 15th August 1902, and 1422-M., dated 20th November 1902 .	10,000	4 „	3,788	...		...	562
	Water-works .	M. G. L. M. No. 1973-M., dated 22nd November 1904, and M. G. No. 439-M., dated 6th March 1905 . . .	6,300	4 „	3,027	...	21,264	...	330
Erode do.	Ditto .	M G. No. 657-M , dated 4th April 1917, and No. 2779-I., dated 5th May 1916 .	47,000	4 „	46,141	...	46,141	47,000	859
Gudiyattam do.	Water-supply .	M. G. L. M. No. 2260-M., dated 31st October 1905, and No. 124-M., dated 20th January 1906	30,000	4 „	16,406	...		...	1,492
	Ditto .	M. G. L. M. No. 923-M., dated 5th June, and No. 4107-1-Fl., dated 28th September, and No. 1511-M., dated 10th September 1908 . . .	7,500	4 „	5,178	...	21,584	...	331
Guntur do.	Water-works and water-supply.	M. G. L. M. Mis., No. 920-M. dated 19th May 1904, and No. 1727-M., dated 18th November 1903 .	25,000	4 „	10,760	...		...	1,356
		M. G. L. M. No. 1353-A. M., dated 28th July 1904, and No. 605-M., dated 22nd March 1905 . . .	84,000	4 „	41,597	...	52,357	...	4,344
Karur do.	Extension of School building.	M. G. Nos. 1787-M., dated 24th August 1907, and 2336-M., dated 18th November 1907, and No. 4989-Finl., dated 2nd December 1907 .	12,000	4 „	5,661	...	5,661	...	820
Kodaikanal do.	Office building	M. G. No. 1848-M,, dated 6th November 1909, and No. 281-M., dated 16th February 1910	6,000	4 „	2,051	...		...	633
	Water-supply.	M. G. L. M. No. 1089-M., dated 19th July 1910, and No. 5084-Fl., dated 15th November 1910, and G. O. No. 1736-M., dated 2nd November 1910 . .	42,700	4 „	33,195	...		...	1,743
	Ditto .	M. G. L. M. No. 1115-M., dated 17th June 1912 and No. 1687-M., dated 12th September 1912, and No. 5550-1-Fl., dated 24th September 1912 . .	4,200	4 „	3,601	...	38,847	...	159
Kumbakonam do.	Sinking a second bore hole near the Mahamakham tank.	M. G. No. 1757-M., dated 4th October 1915 and L. M. No. 340-M., dated 16th February 1916 . .	11,250	4 „	9,825	...	...	...	1,425
	Market .	M. G. L. M. No. 2358-M., dated 2nd November 1907, and No. 216-M., dated 8th February 1908, and No. 633-1-Finl., dated 12th February 1908 . . .	21,000	4 „	2,480	...	12,305	...	2,395
Kurnool do.	Water-supply.	M. G. F. D. Nos. 267, 951, and M. G. L. M. 2025-M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively .	59,850	4½ „	22,501	...		...	2,450
		M. G. Nos. 1324-M. and 2062, dated 2nd June and 20th September 1897, respectively.	6,070	4 „	304	...		...	303
		M. G. No. 2078-M., dated 23rd November 1911 and No. 679-M., dated 12th April 1912 and No. 2348-1-Fl., dated 19th April 1912 .	17,500	4 „	15,003	...	37,808	...	661
Madras do.	Water-supply and Irrigation extension.	G. I. F. D. No. 1219, dated 27th February 1869 . .	14,30,000	4 „	14,30,000	...		...	...
		G. I. F. D. No. 1862, dated 8th July 1869 . . .							
		G. I. F. D. No. 2527, dated 23rd August 1873 . .							
		Carried over .			14,30,000 10,41,525		10,41,525	56,500	83,990

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			10,41,525		10,41,525	56,500	83,990
MADRAS—*contd.*					14,30,000				
Madras Municipality—*contd.*	Drainage of George Town.	M. G. No. 1562-M., dated 18th October 1890 . . .	50,000	5 p. c.	...	50,000		...	...
		M. G. No. 765-M., dated 11th August 1887 . . .	1,00,000	6 „	...	1,00,000		...	...
		M. G. No. 852-M., dated 4th August 1888 . . .	1,50,000	5 „	...	1,50,000		...	...
		M. G. No. 1193-M., dated 18th September 1889 . .	1,50,000	5 „	...	1,50,000		...	...
	Extension of water-supply.	M. G. No. 16-M., dated 8th January 1895 . . .	4,00,000	4 „	...	4,00,000		...	...
		M. G. No. 1427-M., dated 25th October 1889 . . .	20,000	5 „	...	20,000		...	...
	Construction of market.	M. G. No. 883-M., dated 13th April 1897 . .	1,00,000	4 „	...	1,00,000		...	...
	For meeting plague charges.	M. G. No. 2215-M., dated 21st December 1898 . .	2,00,000	4 „	...	2,00,000		...	...
		M. G. No. 755-M., dated 1st June 1900 . . .	1,00,000	4 „	...	1,00,000		...	...
	Cleaning water pipes.	M. G. No. 1630-M., dated 19th September 1898 .	50,000	4 „	...	50,000		...	...
		M. G. Mis. No. 1530-M., dated 16th October 1899, and Mis. No. 758 M., dated 2nd June 1900 . . .	1,50,000	4 „	...	1,50,000		...	...
	To repay a loan	M. G. 202 Mis. M., dated 28th January 1916 . . .	2,04,680	4 „	...	1,56,740		...	47,940
	New water-supply and drainage works.	M. G. No. 1453-M., dated 9th September 1911, and G. I. F. D. No. 6937-A, dated 18th November 1911, and G. I. End. No. 158, dated 4th November 1911, and M. G. F. D. No. 628-I., dated 5th December 1911, and No. 2101-M., dated 29th November 1911 . . .	1,00,000	4 „	90,397	...		...	2,076
	Drainage works.	M. G. No. 389-M., dated 17th March 1899 . . .	12,00,000	4 „	...	12,00,000		...	...
	Construction of a market.	M. G. No. 529-M., dated 24th April 1899. . . .	1,50,000	4 „	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089-M., dated 30th July 1901 . .	1,20,000	4 „	...	1,20,000		...	...
	Drainage works.	M. G. Mis. No. 150-M., dated 10th February 1902 . .	2,00,000	4 „	...	2,00,000		...	...
	Special Building.	M. G. No. 1289-M., dated 12th August 1909 . .	4,25,000	4 „	...	4,25,000		...	...
	Napier bridge	Ditto Ditto .	1,00,000	4 „	...	1,00,000		...	...
	Ditto .	Ditto Ditto .	50,000	4 „	...	50,000		...	..
	Drainage works.	M. G. Mis. Nos. 35-M., dated 21st January 1903, and Mis 869-M., dated 25th June 1903	5,00,000	4 „	...	5,00,000		...	...
	New water-supply.	M. G. No. 2496-M., dated 30th November 1905 . .	7,00,000	4 „	5,32,450	...		...	18,422
	Special buildings.	M. G. No. 31-M., dated 9th January 1907 . . .	1,00,000	4 „	...	1,00,000		...	...
	Water-supply extension.	G. I. F. D. No. 5972-A, dated 20th October 1908, and M. G. No. 1933-M., dated 20th November 1908 and No. 5027-Fl., dated 26th November 1908 . . .	4,00,000	4 „	3,34,576	...		...	9,356
					23,87,423				
		Carried over .			10,41,525	44,71,740	10,41,525	56,500	1,61,784

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1917. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			10,41,525	44,71,740	10,41,525	56,500	1,61,784
Madras Municipality—*contd.*	Sanitary Improvements.	G. I. F. D. No. 4450-A. and No. 2887, dated 3rd September and 16th August 1909 and No. 3308-1-Fl., dated 30th September 1909 .	4,00,000	4 p. c.	23,87,423 3,42,931	...		...	8,992
	Electric lighting 1914.	M. G. No. 422-M., dated 2nd March 1914 . . .	50,000	4 „	...	50,000		...	...
	Do. 1915	M. G. No. 2588-M., dated 26th December 1914 . .	1,30,000	4 „	...	1,30,000		...	...
	Do. 1916	M. G No. 1508-M., dated 25th August 1915 .	1,00,000	5 „	...	1,00,000		1,00,000	...
	Special building loan of 1911.	F. D. No. 6507-1.-Fl., dated 19th December 1911, and No. 2209-M., dated 14th December 1911 . .	3,00,000	4 „	...	3,00,000		...	...
	Special building loan of 1913.	M. G. No. 1056-M., dated 28th May 1913, and 1891-M., dated 15th August 19.3	3,42,000	4 „	...	3,42,000		...	...
	Do. of 1914	M. G No. 422-M., dated 2nd March 1914 . .	2,00,000	4 „	...	2,00,000		...	...
	Do. of 1915	M. G No. 2588-M., dated 26th December 1914 .	1,70,000	4 „	...	1,70,000		...	...
	Water-supply and drainage	M. G. No 1508-M., dated 25th August 1916 .	13,00,000	5 „	...	13,00,000	97,95,094	13,00,000	...
Madras Coast Lights Dues Fund.	For the repayment of Debt due to Port Fund and Provincial Revenues.	G. I. F. D. No. 2636-S. R., dated 27th April 1904, and M. G. No. 374-Marine, dated 23rd September 1904 .	9,38,476	4 „	5,05,215	...	5,05,215	...	26,557
Madura Municipality.	Vaigai bridge	M. G. order No. 638-M., dated 7th July 1886 . . .	27,000	6 „	...	..		...	27,000
	Water-supply	M. G. No. 894, dated 13th September 1893 . .	1,64,000	4½ „	58,139	...		...	7,005
		M. G. L. M. Mis. No. 80-M., dated 16th January 1896 .	31,500	4½ „	12,933	...		...	1,233
	Construction of a market.	M. G. L. M. No. 1914-M., dated 3rd November 1906, and No. 157-M., dated 28th January 1907	40,000	4 „	...	...	72,072	...	4,738
Mangalore do.	Plague charges.	M. G. No. 315-M., dated 22nd February 1908, and 1097-1-Fl., dated 13th March 1908 and G. I. F. D. No. 68, dated 27th March 1908 .	12,000	4 „	2,786	...	2,786	...	1,316
Mannargudi do.	Construction of Hospital wards.	M. G. No. 155-M., dated 28th January 1908, and No. 1121-1-Finl., dated 12th March 1908, and No. 386-M., dated 17th March 1908 . . .	4,000	4 „	476	...		...	456
	Construction of vegetable market.	M. G. No. 4224-1 and No. 1558M., dated 6th October and 19th September 1908, respectively and No. 356-1 Fl. and 92 Mis., dated 29th January and 25th January 1909, respectively .	9,000	4 „	2,089	...	2,565	...	987
Mayavaram do.	Construction of School building.	M. G. and L. M. No. 2514-M., dated 18th December 1907, and No. 415-M. Mis., dated 12th March 1908, and 1220-I. Finl., dated 16th March 1908 . . .	10,000	4 „	1,185	...		...	1,140
	Land acquisition.	M. G. Mis. No. 1736-M., dated 6th October 1916 . .	7,500	4 „	...	7,500		7,500	...
		Carried over .			1,185 43,55,517	7,500 70,63,740	1,14,19,257	14,64,000	2,41,208

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			43,55,517	70,63,740	1,14,19,257	14,64,000	2,41,208
MADRAS—*contd.*					1,185	7,500			
	Improvement of Municipal High School building.	M. G and L. M. No. 965-M, dated 14th May 1914. and No. 1562-M., dated 18th August 1914, and M. G., Finl. No. 6071—1, dated 16th September 1914 . .	17,000	4 p. c.	15,835	...	24,520	...	594
Negapatam Municipality.	Sanitary improvement.	M. G. L. M., No. 1827-M., dated 22nd October 1904, and No. 354-M., dated 15th February 1905 . . .	30,000	4 „	14,854	...		...	1,552
	Experimental pumping works.	M. G. L. M., No. 1985-M., dated 25th November 1904, and No. 492-M., dated 6th March 1905 . . .	5,000	4 „	2,475	...		...	259
	Conversion of the Dutch market into a fish market.	M. G. L. M., No. 1310-M., 4601-Fl., and 1684-M., dated 4th August, 2nd November and 10th October 1908, respectively . . .	15,000	4 „	3,492	...	...	...	1,643
	Water-supply	M. G. No. 545-M., dated 15th March 1913 and No. 2041-Fl., dated 17th March 19 3. and No. 927-M., dated 8th May 1913 . . .	4,20,000	4 „	3,60,108	...	...	...	15,865
	Do. .	M. G. L. M. D. Mis. No. 1763-M., dated 10th October 1916, and Mis. No. 334-M., dated 22nd February 1917, and M. G. F. D. End. No. 1336—1, dated 26th February 1917	18,350	5 „	18,350	...	3,99,279	18,350	...
Nellore do.	Water-works.	G. I. F. D. No. 1075-A., dated 22nd February 1906, and M. G. No. 2509-M., dated 2nd December 1905 . .	90,000	4 „	70,730	...		...	2,284
Ootacamund do.	For the construction of a new Municipal Office Building.	M. G. L. M., Nos. 46-M., dated 11th January 1915, and M. G. 307-1-Finl., dated 16th January 1915 .	8,500	4 „	7,056	...	77,786	...	736
	Construction of Market Buildings.	M. G. No. 1033-M., dated 9th October 1886 . .	10,000	6 „	...	...		...	10,000
	Construction of Tiger Hill Reservoir.	M. G. L. M, Nos. 1381-M. and 1900-M., dated 21st September and 23rd December 1901, respectively .	31,500	4 „	10,192	...		...	1,837
	Ditto .	M. G. No. 247-M., dated 14th February 1901 . . .	13,500	5 „	...	13,500		...	...
	Water-supply.	M. G. Nos. 654-M., dated 2nd June 1902, and 997-M., dated 20th August 1902 .	24,400	4 „	9,419	...		...	1,364
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781-M., dated 3rd June 1899 . . .	37,500	5 „	...	37,500		...	...
	For the acquisition of lands in the catchment areas of the Marlimund Reservoirs.	M. G. No. 1434-M., dated 28th September 1899, and No. 1847-M., dated 5th December 1900 . .	1,00,000	5 „	...	1,00,000	1,70,611	...	...
		Carried over .			48,69,213	72,22,240	1,20,91,453	14,82,350	2,77,342

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
MADRAS—*contd.*		Brought forward .	Rs.		Rs. 48,69,213	Rs. 72,22,240	Rs. 1,20,91,453	Rs. 14,82,350	Rs. 2,77,342
Palghat Municipality.	Victoria College Buildings and Hostel.	M. G. No. 1102-M., dated 14th June 1912, and No. 3818-1.-Fl., dated 1st July 1912	21,000	4 p. c.	17,181	...	17,181	...	825
Parlakimade do.	Town Survey	M. G L. M. D. Mis No. 493-M , dated 17th March 1917 ; M. G F. D , end No 2144-1, dated 21st March 1917	3,000	5 „	3,000	...	3,000	3,000	...
Pareyakulum do.	Water-supply .	G.I.F.D. No. 115-A. and M. G. L. and M. No. 1181-M., and No. 66-M., dated 8th January 1909, 17th July 1908 and 19th January 1909, respectively . . .	73,000	4 „	62,717	...		...	1,647
Do.	Do. and payment of contribution towards the cost of Berijam project.	M. G. L. and M. No. 1010-M., dated 29th June 1911, and M. G. No. 6038-1.-Fl., dated 23rd November 1911, L. and M. No. 1833-M., dated 2nd November 1911	21,000	4 „	17,181	...		...	825
	Water-supply extension.	M. G. L. and M., No. 134-M. dated 22nd January 1914, and 307-W., dated 9th February 1914, and 948-M., dated 12th May 1914, and No. 3982-1-Finl., dated 12th June 1914 . .	18,000	4 „	6,919	...	86,817	...	1,008
Rajahmundry do.	Land acquisition.	M. G. L. & M. No. 2084-M., dated 5th October 1905, and No. 212-M., dated 5th February 1906 . . .	12,000	4 „	4,000	...	...	...	800
	Improvement of Vada St. Block.	M. G. No. 971-1-Fl., dated 22nd February 1911, and No. 242-M., dated 13th February 1911 . . .	1,00,000	4 „	66,875	...	70,875	...	6,076
Salem do.	Water-supply	G. I. F. D. No. 5593-A., and M. G. No. 730-M., dated 2nd October, and 29th April 1908, and No. 158-M., dated 27th January 1910 and No. 1126-M., dated 26th July 1910 .	3,60,000	4 „	3,09,308	...		...	8,121
	Do.	M.G. L. & M. No. 1638-M., dated 14th October 1910, and No. 424-M., dated 15th March 1911, and G. I. F. D. No. 1281-A., dated 2nd March 1911 . . .	50,000	4 „	44,084	...		...	1,085
	Land acquisition.	M. G. F. D. End. No. 385-1. dated 20th January 1917, communicating M. G. L. M. Dept. No. 66-M., dated 17th January 1917 . . .	28,000	5 „	28,000	...	3,81,392	28,000	...
Srirangam do	For acquiring lands for the conservancy opening of lanes in the town.	M. G. No. 1159-M., dated 30th July 1915, No. 160-M., dated 24th January 1916, and No. 844-Fl., dated 11th February 1916 . .	54,000	4 „	53,038	...	53,038	...	962
Tanjore do.	Do.	M. G. No. 1061, dated 10th October 1892 . . .	1,90,000	4½ „	50,538	...		...	6,316
	Construction of a Service Reservoir.	M. G. No. 735-M., dated 5th May 1910 and F. D. No. 3786, dated 8th September 1910, and M.G. No. 1332-M., dated 23rd August 1910, and No. 123-M., dated 26th January 1911 . .	45,100	4 „	36,900	...	...	...	1,771
	Additional Engine and boiler for waterworks.	M. G. No. 561-M., dated 25th March 1912 and No. 4191-1-Fl., dated 16th July 1912, and No. 1204-M., dated 2nd July 1912 . . .	17,000	4 „	13,907	...	1,01,345	...	668
Tellichery do.	Chali Improvement.	M. G. No. 941-M. and 2683-Fl., dated 11th June and 17th June 1908, respectively	10,350	4 „	7,144	...		...	458
	Chali drainage scheme.	M. G. L. and M. No. 1299-M., dated 17th July 1912 .	8,750	4 „	7,501	...	14,645	...	331
		Carried over .			55,97,506	72,22,240	1,28,19,746	15,13,350	3,08,235

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			55,97,506	72,22,240	1,28,19,746	15,13,350	3,08,235
Tirupati Municipality	Water-works .	M. G. No. 703-M., dated 11th April 1916 . .	70,670	4 p. c.	68,297	...	68,297	70,670	2,373
Trichinopoly do.	Water-supply and water-works.	M. G. F. D. No. 429, dated 9th June 1891 . .	1,00,000	4½ „	26,667	...		...	3,333
		M. G. F. D. No. 514, dated 11th July 1895 . .	32,000	4½ „	9,600	...		...	1,067
		M. G. L. M. No. 54-M., dated 11th January 1899 . .	50,000	4 „	10,212	...		...	3,144
		M. G. No. 54-M., dated 11th January 1899 and M. G. No. 399-M., dated 20th March 1899 . . .	1,58,000	5 „	...	1,58,000		...	...
		M. G. L. M. Nos. 219-M., dated 25th February 1902 and 391-M., dated 26th March 1902	26,000	4 „	8,093	...		...	1,528
	Do.	M. G. No. 1260-M., dated 16th October 1902, and No. 21-M., dated 16th January 1903	23,500	4 „	8,684	...		...	1,329
	Water-works.	M. G. L. M. No. 969-M., dated 6th May 1907 and No. 1387-M., dated 9th July 1907	19,000	4 „	12,248	...		...	873
							2,33,504		
Tuticorin do.	Water-supply.	M. G. L. M. Nos. 933-M. and 1271-M., dated 1st July and 3rd September 1901, respectively	50,000	4 „	16,380	...		...	2,908
		M. G. L. M. Mis. Nos. 1067-M. and 755-M., dated 6th August and 29th May 1903, respectively . .	7,500	4 „	3,313	...		...	403
							19,693		
Vellore do.	Water-supply.	M. G. L. M. No. 2400-M., dated 15th November 1905 and Mis., No. 1894-M., dated 3rd October 1913 .	1,88,760	4 „	1,11,072	...		...	8,896
	Drainage .	M. G. F. D. End. No. 6002-1, dated 20th October 1916 communicating M. G. L. M. Department No. 1765-M., dated 10th October 1916 .	29,600	5 „	29,600	...		29,600	...
							1,40,672		
Vizagapatam do.	Water-works.	M. G. L. M. Mis. No. 339-M., dated 2nd March 1897 .	2,10,500	4½ „	1,08,450	...		...	7,612
	Do.	M. G. L. M. No. 40-M., dated 12th January 1901 . .	7,000	4 „	1,871	...		...	423
	Extension of Water-supply.	M. G. L. and M. No. 2191-M. dated 8th November 1913, and M. G. L. & M. No. 44-M., dated 6th January 1914	32,500	4 „	30,274	...		...	1,135
Do.	Do.	M. G. L. M. No. 1608-M., and No. 1232-M., dated 6th October and 10th August 1915 respectively and No. 531-M., dated 18th March 1916	2,500	4 „	2,416	...		...	84
	Town Survey .	M. G. F. D. End. No. 5256-1, dated 16th September 1916 communicating M. G. L. M. D. No. 1474-M., dated 18th August 1916 .	20,000	5 „	10,000	...		10,000	...
							1,53,011		
		Carried over .			60,54,683	73,80,240	1,34,34,923	16,23,620	3,43,343

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .	...		60,54,683	73,80,240	1,34,34,923	16,23,620	3,43,343
Minor, Port Fund.	For meeting their liabilities.	M. G. Marine, No. 51, dated 23rd February 1916 . .	1,00,000	4 p. c.	...	...	...	...	1,00,000
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320, 205, and 2817-W., P.W.D., dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively, and G. I. F. D. No. 7945-A., dated 16th December 1904, and M. G. No. 529-Marine, dated 27th December 1904 and M. G No. 153 Marine, dated 11th May 1911 and G. I. F. D. No. 247-A, dated 2nd July 1912 . .	1,01,41,018	4 „	72,49,793	...		...	92,003
	Ditto .	G. I. F. D. No. 4975-A., dated 28th August 1908 and M.G. No. 417-Finl., dated 7th September 1908 . .	7,00,000	4 „	2,30,260	...		...	1,08,426
	Harbour Improvement.	G. I. F. D. No. 351-A., dated 11th May 1916, and Madras Government Marine No. 157, dated 26th May 1916 . .	5,00,000	4 „	3,00,000	...	...	3,00,000	...
	Cyclone damages.	Telegram G. I. F. D., dated 4th December 1916 and Marine End. No. 1716-1, dated 12th December 1916, G. I. F. D., Nos. 14-A., and 68-A., dated 8th January and 12th February 1917, respectively . . .	5,00,000	5 „	3,00,000	...	...	3,00,000	...
	Construction of the Ship Quay	G. I. F. D. No. 307-A., dated 19th March 1913 M. G. Marine No. 127, dated 29th March 1913, and Marine No. 222, dated 25th June 1913	50,00,000	4 „	50,00,000	...	1,30,80,053	5,00,000	...
Erode Taluq Board.	School Building	M. G. No. 257-L., No. 2668-1-Fl., and No. 920-L., dated 8th March, 27th July and 24th July 1909, respectively	10,000	4 „	3,421	...	3,421	...	1,054
District Board Coimbatore	Bridge construction.	M. G.L. M. O. Mis. No. 242-L., dated 17th February 1917, and End No. 4707-1, dated 21st June 1917 . . .	24,238	5 „	5,438	...	5,438	5,438	...
Kristna District Board Railway.	Railway construction.	M. G. No. 1320-L., dated 11th November 1905, and No. 57-L., dated 17th January 1906, and No. 829-L., dated 11th June 1908 and No. 1560-L., dated 21st November 1908	18,52,636	4 „	11,95,893	...	11,95,893	...	85,052
Chittor District Board.	Construction of a Combined Office of the District Board and its Engineer.	M. G. No, 1089-1-Finl., dated 15th February 1915 and No. 89-L., dated 21st January 1915 and No. 517-L., dated 31st March 1915 .	20,000	4 „	17,962	...	17,962	...	1,039
Madura District Board.	Bridge construction.	M. G. L. M. No. 23-L., and No. 507-L., dated 24th January and 31st March 1916 respectively . . .	94,150	4 „	86,308	...	86,308	50,150	7,842
Tanjore Local Fund Board.	Extension of Mayaveram-Mutupet railway and purchase of Railway share.	G. I. No. 110-R.P., dated 4th July 1900, P. W. D. Railways communicated in G. I. No. 3645, dated 21st July 1900	20,00,000	4 „	...	6,15,700	6,15,700	...	...
		Carried over .			2,04,43,758	79,95,940	2,84,39,698	27,79,208	7,38,759

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			2,04,43,758	79,95,940	2,84,59,698	27,79,208	7,38,759
MADRAS—*concld.*									
Tanjore District Board Railway.	Construction of Railway.	M. G. No. 1191-Railway, dated 9th July 1902 . .	12,34,720	4 p. c.	8,68,677	...	8,68,677	...	35,247
Tanjore District Board.	Railway construction.	M. G. L. M. Mis., No. 1649-L., dated 21st November 1916 .	2,45,000	4½ „	...	2,45,000	2,45,000	2,45,000	...
Tanjore District Board.	Do. .	M. G. L. and M. Mis., No. 63-L., dated 17th January 1916	5,34,756	4½ „	...	4,77,252	4,77,252	2,43,000	5,748
Chingleput District Board.	To meet liabilities.	M. G. L. M. Mis., No. 840-L., dated 9th June 1916 . .	1,04,490	4 „	...	...	...	1,04,490	1,04,490
Guntur District Board.	Railway construction.	M. G. L. M. Mis., No. 1393-L., dated 6th October 1916 .	3,46,570	4 „	...	2,17,200	2,17,200	2,38,200	21,000
Tinnevelly District Board.	Do. .	M. G. L. M, Mis., No. 611-L., dated 18th April 1916	5,00,000	4½ „	...	5,00,000	...	5,00,000	...
	Do. .	M. G. L. M Mis., No. 774-L, dated 26th May 1916.	62,450	4½ „	...	62,450	...	62,450	...
	Do. .	G. O. No. 146-Ry, dated 12th March 1916 . . .	6,00,000	4½ „	...	6,00,000	11,62,450	6,00,000	...
Prince of Arcot.	Marriage .	M. G. F. D. No. 1310-1, dated 30th March 1909 .	15,000	*nil*	3,125	...	3,125	...	1,500
Salvation Army Property Company, (Sitanagaram District Guntur).	For improvement of the Criminal Settlement	M. G. Finl. No. 92[illegible], dated 11th December 1914 and No. 274[illegible]-Judl., dated 7th December 1914 . .	10,000	4 p. c.	10,000	...	10,000	...	...
Zamindar of Punganoo .	For Survey of the Punganoor Zamindari.	M. G. No. 1472-Reve., dated 21st May 1914, No. 3572-1-Finl., dated 23rd May 1914, G. I. F. D. No. 492-A., dated 26th May 1914, G.O. No. 1995-Reve. Mis. dated 7th July 1914, G O. No. 6194-1-Finl., dated 9th July 1914, No. 2258 Reve., dated 8th August 1915, and G. I F. D. No. 1056-I., dated 29th December 1915 . .	1,15,000	4 „	1,15,000	...	...	...	...
	Do. .	G. I. F. D. No. 3-A., dated 2nd January 1917, G. I. A. R. D. No. 43-C., dated 12th December 1916, M. G. R. O. Mis., No. 3015, dated 27th December 1916 .	18,000	5 „	13,019	...	1,28,019	13,019	...
Uralang of Tiru Kailyur. Divaswan.	Repairs to the Tiru Kaliyur Temple.	G. I. F. D. No. 235-A., dated 6th April 1916, G. I. R. A. D., No. 168-F.—78-2, dated 30th March 1916, and M. G. end No. 2703-1, dated 3rd May 1916 .	12,000	3½ „	12,000	...	12,000	12,000	...
Salem District Board.	Railway construction.	M. G. L. and M. Mis., No 62-L., dated 17th January 1916; and Mis., No. 1483-L., dated 23rd October 1916 .	4,33,600	4 „	...	4,33,600	4,33,600	1,60,000	...
Coimbatore District Board.	Do. .	M. G. L. and M., No. 130-L., dated 3rd February 1915 .	5,00,000	4½ „	...	5,00,000	5,00,000	...	...
Coimbatore District Board.	Do. .	M G. L. and M., 349 L., dated 3rd March 1915 .	2,15,262	4 „	...	1,36,927	1,36,927	...	78,335
		TOTAL MADRAS .			2,14,65,579	1,11,68,369	3,26,33,948	49,57,367	9,85,079

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
BOMBAY.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895 . . .	1,60,000	4½ p. c.	28,414	...	28,414	...	8,232
District Local Board East Khandesh.	Construction of certain roads in the East Khandesh District.	G. R. F. D. No. 1714, dated 16th May 1911, and No. 2255, dated 11th July 1911	5,00,000	4 „	4,27,729	...		...	18,925
	Ditto .	G. R. F. D. No. 2199, dated 25th May 1915 . .	1,50,000	4 „	93,502	...	5,21,231	...	28,803
District Local Board West Khandesh.	Construction of the Doudaicha Shahada Kheria Road.	G. R. F. D. No. 723, dated 17th February 1913 . .	20,000	4 „	17,841	...		...	730
	Do. of Nawapar Bazar Road.	G. R. F. D. No. 2282, dated 10th June 1913 .	48,000	4 „	44,398	...	62,239	...	1,692
Aden Port Trust.	For completion of the Dredging scheme of the Aden Harbour on the basis of Messrs. Wills and Sons, tender including the purchase of the Dredger "Mermaid."	G. R. M. D No. 34, dated 24th March 1909, G. I. F. D. No. 1187-A., dated 4th March 1909, and G. R. F. D. No. 1693, dated 22nd April 1909 . . .	12,00,000	4 „	8,79,588	...		...	51,090
	Moda Wharp West Extension Scheme.	G. R. M. D. No. 481, dated 26th June 1913	3,00,000	5 „	...	3,00,000	11,79,588	...	...
Bombay Port Trust.	Purchase of the Elphinstone Estate and other properties transferred to the Port Trust on its formation *plus* interest unpaid shown in the Schedule C of Bombay Act VI of 1879.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4 „	2,01,55,295	...		...	...
Bombay Port Trust	Purchase of certain Government properties by the Trust shown as scheduled debt.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	8,44,679	*Nil*	1,94,651	...		...	...
	Purchase of Foreshore Properties.	Section 130 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800		...	...
	To meet the cost of Ballard pier road and other works and construction of a road at Wari Bunder.	G. R. No. 137, dated 27th May 1893 . . . G. R. No. 157, dated 16th July 1894 . . .	11,51,000	4 „	...	11,51,000		...	...
					2,03,49,946	86,93,800			
		Carried over			14,91,472	3,00,000	17,91,472	...	1,09,472

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			14,91,472 2,03,49,946	3,00,000 86,93,800	17,91,472	...	1,09,472
BOMBAY—*contd.*									
Bombay Port Trust—*contd.*	To meet the cost of Bulk-oil installation, Mody Bay Reclamations at Frere lands estates, extension of sheds, etc.	G. R. No. 123, dated 28th May 1897 . . .	10,25,000	3½ p. c.	...	10,25,000		...	...
	To meet the repayment of five per cent. debenture Loans.	G. R. Mar. Dept. No. 104, dated 25th May 1899 . G. R. No. 203, dated 17th November 1899 . .	35,00,000	4 „	...	35,00,000		...	...
	Dock extension works.	G. I. F. D. No. 4484, dated 4th December 1886 . . G. R. No. 506, dated 16th December 1886 . C. G. No. 164, dated 22nd April 1887 . . G. I. F. D. No. 3457, dated 27th June 1888 G. I. F. D. No. 6914, dated 31st December 1888 G. I. F. D. No. 604, dated 5th February 1890 . . G. I. F. D. No. 4511, dated 18th September 1890 . G. I. F. D. No. 3635, dated 28th August 1891 . . G. I. F. D. No. 3298A., dated 9th August 1892 . . G. I. F. D. No. 3678-A., dated 23rd August 1893 . . G. I. F. D. No. 248-A., dated 16th January 1895 . . G. I. F. D. Nos. 1008-A., dated 4th March 1896, and 4489 A., dated 9th October 1897 . G. I. F. D. No. 3240-A., dated 29th July 1896 . . G. R. M. D. No. 171, dated 11th August 1896 . . .	98,00,125	4 „ 3½ „ 3 „	90,86,226 5,47,098 1,66,801	... ...		... ...	... ...
	Loan from Government in 1916 for Alexandra Dock Works required by Military Authorities.	G. O. M. D. No 3 38, dated 3rd August 1916 .	5,00,000	4½ „	5,00,000	...		5,00,000	...
	Loan from Government in 1917 for construction of shed accommodation and facilities at Grain Depôt, Mazgaon, for Military purposes.	G. O. M. D. No. 205, dated 7th February 1917 . .	22,00,000	4½ „	22,00,000			22,00,000	...
		Carried over .			3,28,50,071 14,91,472	1,32,18,800 3,00,000	17,91,472	27,00,000	1,09,472

STATEMENT showing the INDEBTEDNESS OF MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOANS.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			14,91,472 3,28,50,071	3,00,000 1,32,18,800	17,91,472	27,00,000	1,09,472
Bombay Port Trust —*contd.*	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 25th January 1882 . . .	76,00,000	4 p. c.	...	61,61,000		...	...
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new works chargeable to Capital Debenture Loan of 1900.	G. R. M. D. No. 144, dated 3rd August 1900 . .	25,00,000	4 „	...	25,00,000		...	...
	To meet the cost of new works.	G. R. No. 36, dated 15th April 1902 . . .	13,50,000	4 „	...	13,50,000		...	...
	Ditto .	G. R. No. 102, dated 24th August 1903 . . .	16,00,000	4 „	...	16,00,000		...	...
	Ditto .	G. R. No. 88, dated 2nd August 1904 . . .	16,50,000	4 „	...	16,50,000		...	...
	Ditto .	G. R. No. 88, dated 2nd August 1904 . .	6,00,000	4 „	...	6,00,000		...	...
	To meet the cost of new Dock works.	G. R. No. 60, dated 2nd June 1904	20,00,000	4 „	...	20,00,000		...	...
	Ditto 2nd instalment.	G. R. No. 54, dated 9th May 1904	35,00,000	4 „	...	35,00,000		...	...
	Ditto 3rd instalment.	G. R. No. 54, dated 9th May 1904 . . .	15,00,000	4 „	...	15,00,000		...	...
	To meet the cost of new works.	G. R. M. D., No. 127, dated 30th October 1906 . .	8,00,000	4 „	...	8,00,000		...	...
		G. R. M. D. No. 464, dated 29th July 1907 . .							
	To meet the cost of new Dock works, 3rd instalment.	G. R. M. D. No. 54, dated 7th May 1904 . .	36,00,000	4 „	...	36,00,000		...	...
	Ditto of the 4th instalment.	G. R. No. 65, dated 4th August 1908 . . .	75,00,000	4 „	...	75,00,000		...	...
	To meet the cost of new dock works, 5th instalment.	G. R. M. D. No. 54, dated 7th May 1904, and Govt. Memo. No 4136, dated 19th July 1909 . .	40,00,000	4 „	...	40,00,000		...	...
	To meet the cost of Mazagaon-Sewree Reclamation works.	G. R. M. D. No. 52, dated 18th May 1909 . .	75,00,000 (in sterling)	4 „	...	£500,000	£ 1,000,000	...	...
		G. R M. D. No. 357, dated 9th June 1910 . .							
	Ditto and Construction of New Works.	Ditto . . .	75,00,000 (in sterling)	4 „	...	£500,000		...	...
	To meet the cost of new Dock works (6th instalment).	G. R. M. D. No. 520, dated 8th August 1910 . .	56,00,000	4 „	...	56,00,000		...	...
	Ditto 7th instalment.	Govt. Memo. No. 233, dated 22nd July 1911, and I. G. R. M. D. No. 500, dated 27th July 1911 .	75,00,000	4 „	...	75,00,000		...	...
	Ditto (8th instalment).	G. R. M. D. No. 562, dated 3rd August 1912 . .	1,00,00,000	4 „	...	1,00,00,000		...	...
	Construction of new works.	Ditto . . .	10,00,000	4 „	...	10,00,000		...	...
	Construction of Mazgaon-Sewari Reclamation Scheme.	G. R. M. D. No. 573, dated 23rd July 1913 . .	80,00,000	4 „	...	80,00,000		...	...
	Repayment of Loan of 1883.	G. R. M. D. No. 979, dated 28th December 1912	14,35,876	4 „	...	14,35,876		...	...
		Carried over .			3,28,50,071 14,91,472	3,35,15,676 3,00,000	£1,000,000 17,91,472	27,00,000	1,09,472

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			14,91,472	3,00,000	17,91,472	27,00,000	1,09,472
					3,28,50,071	3,35,15,676	£1,000,000		
Bombay Port Trust—*concld.*	New Dock works 19th instalment.	G. R. M. D. No. 519, dated 10th June 1914	30,00,000	4 p. c.	...	30,00,000		...	...
	Mazgaon Sewari Reclamation Scheme.	Ditto	50,00,000	4 „	...	50,00,000		...	...
	Sewari Bulk oil Scheme.	Ditto	8,25,000	4 „	...	8,25,000		...	...
	Construction of new works, ordinary.	Ditto	38 75,000	4 „	...	38,75,000		...	...
	Repayment of Loan of 1865.	G. R. M. D. No. 107, dated 3rd February 1915	10,00,000	4 „	...	10,00,000	...	...	...
	New Dock work 10th instalment.	G. R. M. D. No. 928, dated 22nd October 1915	35,00,000	4 „	...	35 00,000	...	...	...
	Mazgaon Sewari Reclamation Scheme.	Ditto	20,00,000	4 „	...	20,00,000	...	...	...
	New Docks construction. 11th instalment.	G. O M. D. No. 815, dated 26th July 1916	5,00,000	4½ „	...	5,00,000		5,00,000	...
	Construction of Mazgaon Sawari Reclamation Scheme.	G. O. M. D. No. 815, dated 26th July 1916	20,00,000	4½ „	...	20,00,000		20,00,000	...
							13,80,65,747		
Bombay Improvement Trust.	For the extension of the Board's scheme for the improvement of the City of Bombay.	G. R. G. D. No. 3375, dated 3rd August 1899	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3136, dated 6th June 1902	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3317, dated 29th June 1903	60,00,000	4 „	...	60,00,000		...	...
		G. R. G. D. No. 4229, dated 12th August 1904	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4298, dated 5th August 1906	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 5002, dated 22nd August 1906	20,00,000	4 „	...	20,00,000		...	...
		G. R. G. D. No. 4977, dated 13th August 1907	15,00,000	4 „	...	15,00,000		...	...
		G. R. No. 5187, dated 18th August 1908	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 2804, dated 31st May 1909	£8,500,000	4 „	...	£566,600	£899,600	...	...
		G. R. G. D. No. 2552, dated 30th May 1910	£5,000,000	4 „	...	£333,000		...	...
		G. R. G. D. No. 5421, dated 15th August 1912	25,00,000	4 „	...	25,00,000			...
		G. R. M. D. No. 5958, dated 13th August 1913, and G. I. Telegram No. 786-A., dated 6th August 1913	20,00,000	4 „	...	18,00,000			
		No. 4225, dated 28th May 1914, No. 2783, dated 31st March 1915	50,00,000	4 „	...	50,00,000		...	...
		No. 7555, dated 29th September 1915	25,00,000	4 „	...	25,00,000		...	...
							4,33,00,000		
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590-M., dated 28th October 1885; G. R. F. D. No. 27, dated 7th January 1886	7,11,500	4½ „	82,088	...		...	38,456
		G. I. No. 1426, dated 17th June 1886; G. R. No. 375 C. D.-1096, dated 1st July 1886	15,50,000	4½ „	3,81,450	...		...	74,955
	Improvement and extension of the wharf accommodation for native vessels.	G. R. Mar. Deptt. No. 1154, dated 27th March 1884	2,88,500	5 „	...	...		...	5,000
		Carried over			4,63,538	...	18,31,57,219	52,00,000	2,27,883
					3,43,41,543	14,88,15,676	£1,899,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward .			3,43,41,543	4,88,15,676	£1,899,000	52,00,000	2,27,883
					4,63,538	...	18,31,57,219		
Karachi Port Trust—*contd.*	Construction of four additional berths at the Erskin wharf and the extension of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	20,00,000	4 p. c.	...	20,00,000		...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively .	13,00,000	4 „	...	13,00,000		...	...
	Construction of plinths and re-arrangement of lines in the Keamari yard and for providing additional Engine and boiler power at Keamari.	G. R. Marine No. 67, dated 27th May 1903 . .	4,50,000	4 „	...	4,50,000		...	...
	Construction of a Native village at Keamari.	G. R. Mar. Dept. No. 204, dated 8th November 1900 .	2,00,000	4 „	...	2,00,000		...	...
	Two additional berths reclamation of Pool new Hopper dredger, and 2 Hopper Barges.	G. R. Mar. Dept. No. 118, dated 24th October 1904 .	21,00,000	4 „	...	21,00,000		...	...
	Provision of additional wharf accommodation.	G. R. M. D. No. 125, dated 19th October 1906 . .	45,00,000	4 „	...	39,25,000		...	...
		G. R. M. D. No. 32, dated 29th April 1908 . .							
		G. R. M. D. No. 374 G., dated 30th July 1908 . .	19,25,000						
	Ditto .	G. R. M. D. No. 323 G., dated 8th June 1909 . .	5,75,000	4 „	...	5,75,000		...	...
	For the construction of import and export yards at Karachi.	G. R. M. D. No. 109, dated 18th November 1909 .	50,00,000 (in sterling)	4 „	...	£333,000		...	...
	Ditto .	G. R. F. D. No. 778, dated 26th November 1910 .	20,00,000	4 „	...	19,95,000		...	...
	Ditto .	G. R. M. D. No. 577, dated 16th September 1911 .	10,00,000	4 „	...	10,00,000		...	...
	Execution of the Improvement scheme and West wharfage scheme for purchase of suction dredger.	G. R. M. D. No. 511, dated 12th July 1912 . .	30,00,000	4 „	...	30,00,000		...	...
	West wharfage and Harbour Improvement.	G. R. M. D. No. 689, dated 28th August 1913 . .	20,00,000	4 „	...	5,10,000		...	...
	Ditto .	G. R. No. 188, dated 26th February 1914 . . .	34,90,000	4 „	...	34,90,000		...	...
Ahmedabad Municipality.	Carrying out a part of the water-supply scheme and paying off the existing loans.	G. R. No. 3513, dated 26th December 1887 . .	3,00,000	5 „	...	84,000	2,10,08,538 £333,000		
		G. R. No. 1449, dated 14th May 1888 . . .	1,00,000	5 „	...	28,000			
	Water-works .	G. R. No. 3553, dated 19th August 1889 . . .	3,00,000	5 „	...	45,780		...	...
		Carried over .			3,48,05,081	1,57,780	£2,232,600	52,00,000	2,27,883
						16,93,60,676	20,41,65,757		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			2,48,05,081	16,93,60,676 1,57,700	20,41,65,757 £2,232,600	52,00,000	2,27,383
Ahmedabad Municipality —*contd.*	Payment of contribution towards reconstruction of the Ellis bridge.	G. R. No. 728, dated 28th February 1890 . . .	51,000	5 p. c.	...	14,280		...	3,740
	Making house connection with drainage.	G. R. No. 1874, dated 17th May 1893 . . .	20,000	4½ „	...	20,000		...	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	2,00,000	4½ „	...	2,00,000		...	...
		G. R. No. 2080, dated 1st May 1899 . . .	8,00,000	4½ „	...	8,00,000		...	...
	To pay off a portion of Government loan.	G. R. No. 2782, dated 19th August 1896 . . .	1,00,000	4½ „	...	1,00,000		...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . . .	65,000	4½ „	...	65,000		...	...
	Extension of drainage work.	G. R. No. 4336, dated 23rd December 1904 .	3,00,000	4½ „	...	3,00,000		...	...
	To pay off a portion of Government loan.	G. R. F. D. No. 304, dated 18th January 1908 . .	1,70,000	4 „	...	74,000		...	...
	Construction of Water-works and development of sewerage.	G. R. F. D. No. 3999, dated 2nd October 1908 . .	6,500	4 „	...	6,500		...	...
		G. R. F. D. No. 3614, dated 11th November 1910 .	3,93,500	4½ „	...	3,93,500		...	...
	Extension and improvement in water service.	G. R. G. D. No. 446, dated 6th February 1912 . .	1,75,000	4½ „	...	1,75,000	23,06,060	...	...
Ahmednagar do.	For improvement of water-supply.	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. C. No. 5011 A. and G. R. F. D. No. 4671, dated 15th October and 12th December 1901, G. I. F. C. No. 6033A., dated 27th September 1907, and G. R. F. D. No. 4268, dated 31st October 1907 .	1,46,864	4 „	59,940	...	...	...	7,876
		G. R. F. D. No. 2998, dated 9th August 1913 . .	4,00,000	4 „	1,86,480	...	2,46,420	1,61,480	...
Amalner do.	Construction of a primary school building.	G. O. F. D. Nos. 2522 and 3450, dated 29th August and 30th November 1916, respectively . . .	30,000	5 „	30,000	...	30,000	30,000	...
Bandra do.	Construction of water-works.	G. R. F. D. Nos. 1360, 184 and 1476, dated 26th April 1895, 14th January and 23rd April 1896, respectively	70,000	4½ „	31,383	...	31,383	...	2,771
Barsi do. .	Improvement in water supply works.	G. R. F. D. No. 3249, dated 12th August 1914	2,35,000	4 „	80,247	...	80,247	80,247	...
Bhingar do.	Plague purposes.	G. I. F. C. No. 3575-A., dated 30th June 1902, and G. R. F. D. No. 2715, dated 6th August 1902 . . .	3,500	4 „	...	...		...	2,999
	Ditto .	G. R. F. D. No. 2372, dated 17th July 1905, and No. 3330-A., dated 9th June 1905	800	4 „	...	...		...	400
	Water-supply .	G. R. F. D. No. 1215, dated 27th March 1905 . .	1,000	4 „	...	...		...	1,000
Bijapur do.	Improvement of water-supply.	G. R. F. D. No. 3367, dated 10th September 1910, and 218, dated 19th January 1910	1,76,000	4 „	1,43,987	...	1,43,987	...	6,916
Bhusawal do.	Extension of building area and improved sanitation.	G. R. F. D. Nos. 3428, 1170, dated 22nd October 1910, 30th March 1911, respectively	75,000	4 p. c.	41,167	...	41,167	...	3,728
		Carried over .			3,53,78,285	17,16,66,736	20,70,45,021 £2,232,600	54,71,727	2,57,313

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			3,53,78,285	17,16,66,736	20,70,45,021 / £2,232,600	54,71,727	2,57,313
Bombay Municipality.	Construction of the Vehar Lake and water-works.	G. R. G. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act V of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894	37,30,053	4 p. c.	21,65,495	...		...	26,780
	Construction of drainage and other sanitary works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 124, dated 27th April 1885	44,00,000	5 „	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively	4,50,000	4 „	...	4,50,000		...	...
	Tansa Water-works.	G. R. No. 561, dated 12th February 1886; G. R. No. 1008, dated 16th March 1886; G. R. No. 1930, dated 16th March 1886; G. R. No. 2876, dated 21st September 1887; G. R. No. 3978, dated 21st July 1888; G. R. No. 4198, dated 8th October 1889; G. R. No. 3392, dated 23rd August 1890; G. R. No. 3262, dated 15th September 1891	1,47,00,000	5 „	...	1,47,00,000		...	...
	Construction of drainage and water-works.	G. R. No. 2951, dated 28th September 1878	26,94,000	5 „	...	3,26,000		...	1,37,000
		G. R. No. 873, dated 16th March 1888	12,00,000	5 „	...	12,00,000		...	...
		G. R. No. 1427, dated 4th May 1888	7,00,000	5 „	...	7,00,000		...	...
	Construction of markets and roads, drainage and water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888	10,08,875	5 „	...	10,08,500		...	...
	Agripada house sullage water connection works.	G. R. No. 6547, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 „	...	2,48,000		...	...
	Construction of various sanitary works.	G. R. G. D. No. 3392, dated 23rd August 1890	35,00,000	5 „	...	35,00,000		...	...
	Construction of the New Municipal office building.	G. R. No. 3262, dated 15th September 1891	8,00,000	5 „	...	8,00,000		...	...
	Repayment of balances of Government consolidated loan.	G. R. G. D. No. 1989, dated 6th June 1893	42,00,000	4 „	...	42,00,000		...	...
	Construction of drainage, water-works, roads, and other works.	G. R. G. D. No. 8109, dated 3rd March 1894, and No. 3764, dated 8th October 1894	23,25,000	4 „	...	23,25,000		...	...
	Construction of a sewerage at Wari Bunder road, burial grounds, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895; G. R. No. 883, dated 22nd February 1896	10,00,000	3½ „	...	10,00,000		...	...
		G. R. No. 2320, dated 3rd June 1899	5,75,000	4 „	...	5,75,000		...	...
		Carried over			21,65,495 / 3,53,78,285	3,47,71,500 / 17,16,66,736	20,70,45,021 / £2,232,600	54,71,727	4,21,093

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward .			3,53,78,285 / 21,65,495	17,16,66,736 / 3,47,71,500	20,70,45,021 / £2,232,600	54,71,727	4,21,093
Bombay Municipality—*contd.*	Construction of sewerage, water and other sanitary works.	G. I. F. D. No. 3841A., dated 28th August 1897 . . G. I. F. D. Tele., dated 26th July 1898 . . . G. R. No. 2320, dated 3rd June 1899 . . .	25,00,000	4 p. c.	...	25,00,000	...	...	...
	Construction of sewerage, etc.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2320, dated 3rd June 1899 . . .	19,25,000	4 „	...	19,25,000	...	...	...
	For Plague operations.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2540, dated 16th June 1899 . . .	20,00,000	4 „	...	20,00,000	...	...	...
	Construction of certain Sewerage and other Waterworks.	G. I. telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901 .	24,75,000	4 „	...	24,75,000	...	...	...
	Construction of certain Waterworks.	G. R. G. D. No. 4416, dated 22nd August 1904 . .	12,75,000	4 „	...	12,75,000	...	...	...
	Construction of certain Sewerage works.	G. R. G. D. No. 4004, dated 21st July 1905, and Telegram dated 31st August 1905	24,75,000	4 „	...	24,75,000	...	...	...
	Construction of quarters for Halalkhori and Bigaris.	G. R. G. D. No. 3447, dated 9th May 1908 . . .	13,50,000	4 „	...	13,50,000	...	...	...
	Street Improvements.	G. R. G. D. No. 5178, dated 17th August 1908 .	15,00,000	4 „	...	15,00,000	...	...	...
	Acquisition of sites for the construction of different over-bridges in the city.	G. R. G. D. Nos. 3862, and 5605, dated 28th July and 29th October 1909, respectively . . .	30,00,000	4 „	...	30,00,000	...	...	...
	Construction of drainage sanitary, water and other miscellaneous work.	G. R. G. D. No. 4580, dated 1st August 1911, G. I. Telegram No. 4686 A., dated 28th July 1911 . .	55,00,000	4 „	...	55,00,000	...	...	...
	Reduplication of the Tausa Main, etc.	G. I. telegram, dated 18th August 1913 and G. R. G. D. No. 6159, dated 21st August 1913.	70,00,000	4 „	...	70,00,000	...	...	...
	Street Improvement.	Ditto ditto .	20,00,000	4 „	...	20,00,000	...	...	...
	Construction of drainage road, water and other miscellaneous works.	Ditto ditto .	43,00,000	4 „	...	43,00,000	...	...	...
							7,42,36,995		
Chiplun do.	Construction of a building for the municipal dispensary.	G. R. F. D. Nos. 1476 and 2530, dated 21st April and 27th July 1910 respectively	5,000	4 „	3,484	...	3,484	...	250
Dharwar do.	For the construction of a reservoir, laying pipes, etc.	G. R. F. D. No. 2522 and No. 9358, dated 29th September and 30th November 1909, respectively . .	2,00,000	4 „	1,65,118	...	1,65,118	...	8,467
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893 .	2,50,000	4 „	24,730	...	24,730	...	9,559
Gadag Bettegiri do.	Construction and extension of buildings and a vegetable market.	G. R. F. D. No. 930, dated 24th February 1908 . .	20,000	4 „	8,380	...	8,380	...	1,408
		Carried over .			3,77,45,492	24,37,38,236	28,14,83,728 / £2,232,600	54,71,727	4,40,777

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			3,77,45,492	24,37,38,236	28,14,83,728 / £2,232,600	54,71,727	4,40,777
BOMBAY—*contd.*									
Gokak Municipality.	For the construction of a market.	G. R. F. D. Nos. 1914 and 2903, dated 1st May and 2nd August 1909 . .	2,500	4 p. c.	1,130	...	1,130	...	253
Godhra do.	Construction of a bridge over the Nala separating Ambli-Falia land from Godhra.	G. R. F. D. No. 2483, dated 24th July 1905 . .	8,000	4½ „	...	967	967	...	926
Hubli do.	Improvement of Water-supply for the Town of Hubli.	G. R. F. D. No. 1010, dated 20th March 1911; G. I. F. D. No. 4915 A., dated 8th September 1911; G. R. F. G. No. 280, dated 1st September 1911	3,50,000	4 „	1,65,000	...	1,65,000	...	...
Hyderabad do.	Improvement of Water-works.	G. R. F. D. Nos. 5433, dated 27th December 1897, and 580, dated 7th February 1898 .	1,15,500	5 „	...	500	500	...	1,500
Jalgaon do.	Extension of Water-works.	G. R. F. D. No. 166, dated 14th January 1905 . .	1,40,000	4 „	40,716	...	40,716	...	17,511
Jejuri do.	Improvement of Water-supply.	G. R. F. D. No. 1613, dated 2nd May 1910, and G. R. F. D. No. 2505, dated 25th July 1910 . . .	7,500	4 „	1,768	...	1,768	...	1,003
Karachi do.	For the following works of public utility:— Water-works extension. Boulton market. Empress market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	1,02,000		...	...
	Drainage works.	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4½ p. c.	...	6,00,000		...	...
	Construction of a new reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 „	...	1,00,000		...	...
	Extension of water-works.	G. R. No. 2386, dated 15th July 1910 . . .	8,10,000	4 „	...	8,10,000		...	...
	Drainage extension.	G. R. No. 3151, dated 17th September 1904 . .	5,50,000	4 „	...	3,48,500		...	18,50
	Runchope lines improvement.	G. R. F. D. No. 2152, dated 6th May 1907 . . .	2,00,000	4 „	...	1,41,500		...	6,50
	Extension of water works.	G. R. F. D. No. 2714, dated 6th July 1914 . .	6,35,500	4 „	...	6,35,500	27,37,500	...	...
		Carried over .			3,79,54,106	24,64,77,203	28,44,31,309 / £2,232,600	54,71,727	4,86,97

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*concld.*		Brought forward .			3,79,54,106	24,64,77,203	28,44,31,309 / £2,232,600	54,71,727	4,86,970
Karad Municipality.	Water supply	G. R. F. D. No. 1448, dated 4th March 1913 . .	91,000	4 p. c.	87,933	...	87,933	...	...
Lonavla do.	Improvement in the Water Works.	G. O. F. D. No. 970, dated 28th March 1917 . .	34,000	5 „	34,000	...		34,000	...
	Provision of Water-supply.	G R. F. D. No. 722, dated 17th February 1913 . .	2,16,000	4 „	2,04,986	...	2,38,986	...	7,401
Nargund do.	Improvement of Water-supply.	G. R. F. D. No. 1621, dated 17th April 1906, and G. R. F. D. No. 2764, dated 10th July 1906 . . .	1,500	4 „	...	...	...	...	84
Nasik do.	Water-works .	G. I. F. D. Nos. 5037-A. and 3425, dated 27th September and 22nd October 1910	1,50,000	4 „	1,22,277	...		...	8,698
Do do.	To meet excess expenditure on water supply scheme.	G. I. F. D. No. 3433, dated 21st September 1915, and G. I. F. D. No. 377, dated 4th February 1916 . .	50,000	4 „	49,996	...	1,72,273	...	4
Poona City do.	For Drainage and water-supply.	G. I. F. D. No. 2084-A, dated 27th April 1910; G. R. F. D. No. 2898, dated 21st June 1910; No. 2424, dated 15th August 1911 . .	10,00,000	4 „	9,73,011	...	9,73,011	...	11,160
Panwel do.	Water-works	G.R.F.D. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively .	59,000	4½ „	18,517	...	18,517	...	2,682
Pen do.	Water-works	G.R.F.D. No. 1952, dated 17th May 1915, and No. 3558, dated 2nd October 1915 .	7,945	4 „	7,548	...	7,548	...	397
Rajapur do.	Water-works at Khodwalla.	G.R.F.D. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively .	12,000	4 „	...	8,000	8,000	...	1,000
Roha Ashtami do.	For repair and improvements to the water-works.	G. R. F. D. No. 1686, dated 22nd April 1909 . .	8,000	4 „	3,226	...	3,226	...	696
Ranebenur do.	Construction of the Municipal Office.	G. R. F. D. No. 1547, dated 12th April 1915, and G. R. F. D. No. 3300, dated 8th September 1915 . .	5,000	4 „	5,000	...	5,000	...	...
Sangamner do.	For constructing a building for Municipal Office.	G. R. F. D. No. 1063 and 2492, dated 10th March and 24th June 1910, respectively . . .	3,000	4 „	...	...	...	...	57
Savada do.	Improvement in the Sanitation of the town.	G. R. F. D. No. 936, dated 5th March 1915 . .	20,000	4 „	19,328	...	19,328	...	672
Sholapur do.	Improvement of water-supply.	G. R. F. D. Nos. 3949, dated 1st December 1911, and 1555, dated 30th April 1912	3,00,000	4 „	2,77,491	...	...	27,500	...
	School Building.	G. R. F. D. No. 1151, dated 19th March 1913 . .	1,50,000	4 „	99,974	...	3,77,465	...	8
Surat do.	Construction of Water-works.	G. R. No. 2960, dated 4th September 1896 . .	6,00,000	4 „	...	1,55,100	...	...	15,500
	Extension of Waracha Water-works.	G. R. F. D. No. 1162, dated 5th March 1907, No. 2261, dated 11th May 1907, and No. 1652, dated 1st April 1908	1,00,000	4 „	...	78,000	2,33,100	...	7,000
		TOTAL BOMBAY .			3,98,57,393	24,67,18,303	28,65,75,696 / £2,232,600	55,33,227	5,42,329

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
	BENGAL.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Serajgunj Municipality.	Repairing and raising roads.	B. G. No. 640-M., dated 29th April 1907 . . .	5,000	4 p. c.	3,109	...	3,109	...	234
Sherpur do. (Bogra) I	Metalling the Central road in the town.	B. G. No. 550-L. G.-2929, dated 12th January 1907 .	2,000	4 „	...	...		...	237
Ditto II	Ditto .	B. G. No. 484-M., dated 17th January 1908 . . .	2,000	4 „	237	...	...	...	228
Ditto .	Road Repairs .	B. G. 104 M., dated 12th January 1917, and G. B. F. D. No. 482-F., dated 22nd January 1917 . .	1,500	5 „	1,500	...	1,737	1,500	...
Bally do.	For opening a new road.	B. G. No. 932-M., dated 12th April 1915 . . .	2,000	*Nil.*	...	1,200	1,200	...	400
Bankura do.	Drainage scheme.	B. G. No. 403-M., dated 21st February 1910 . .	11,000	4 „	8,327	...		...	457
	Combined drainage and water supply scheme.	B. G. No. 6095-F., dated 26th October 1914 . .	10,000	4 „	9,317	...		...	348
	Drainage scheme.	B. G. No. 840-M., dated 31st March 1913 . . .	12,500	4 „	10,724	...		...	471
	Improvement of sanitation of Tanti Mohalla.	B. G. No. 1111-F., dated 21st February 1916 . . .	5,000	4 „	4,833	...	33,201	...	167
Barasat do.	Drainage scheme.	B. G. No. 797-T. M., dated 20th July 1907 . .	15,000	4 „	9,328	...	9,328	...	702
Barisal do.	Water-works .	B. G. No. 1407—08-M., dated 28th March 1911 .	35,000	4 „	27,228	...	...	...	1,427
	Improvement of Water-works.	B. G. No. 823-M., dated 31st March 1915 . . .	13,000	4 „	12,341	...	39,569	...	444
Baruipore do.	Construction of drains.	B. G. No. 599-M., dated 21st March 1908 . . .	17,000	4 „	10,652	...	10,652	...	758
Basirhat do.	Surface drainage scheme.	B. G. No. 1301-T. M., dated 10th October 1907 . .	6,000	4 „	3,873	...	3,873	...	275
Baranagore do.	Drainage scheme.	B. G. No. 784-M., dated 7th September 1907 . .	25,000	4 „	16,138	...		...	1,147
	Construction of a sluice.	B. G. No. 1425-M., dated 20th November 1911 . .	15,000	4 „	12,231	...	28,419	...	588
Bhatpara do.	Water-supply	B. G. No. 1371-M., dated 8th March 1904 . . .	20,000	4 „	8,851	...		...	1,076
	Drainage project.	B. G. No. 186-M., dated 25th January 1910 . . .	50,000	4 „	38,898	...	47,749	...	2,033
Budge Budge do.	Drainage scheme.	B. G. No. 605-M., dated 21st March 1908 . . .	15,000	4 „	9,682	...		...	689
	Extension of trenching ground.	B. G. No. 907-M., dated 22nd July 1911 . . .	5,000	4 „	2,496	...	12,178	...	497
Burdwan do.	Water-works . .	B. G. Notifications, dated 26th February 1883, 11th February 1886, and 18th December 1891 . . .	1,25,000 25,000	5 „ 4½ „	...	...	...	...	11,000
		Carried over .			1,89,315	1,200	1,91,015	1,500	23,183

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward			1,89,815	1,200	1,91,015	1,500	23,183
Calcutta Municipality.	Extension of Water-supply, Drainage, and construction of Harrison Road.	B. G. Notification, dated 17th June 1885	25,00,000	5 p. c.					
		B. G. No. 99-T. M., dated 25th April 1886	24,51,900	5 „					
		B. G. No. 3654, dated 20th August 1887, and B. G. No. M. 3-L-I—3, dated 28th February 1889	15,50,000	5 „					
		B. G. No. M. 3-L. 1-10, dated 26th September 1889	19,00,000	5 „					
		F. D. No. 2313, dated 9th May 1890	30,00,000	5 „					
		F. D. No. 53, dated 20th May 1891	20,00,000	4½ „					
	Town and Bustee Improvement.	B. G. No. 3559-A., dated 15th August 1898	20,00,000	4 „					
	Drainage, Water-supply, and other Works.	B. G. No. 4653-M., dated 28th July 1898	30,00,000	4½ „					
		B. G. No. 4044-M., dated 9th August 1899	25,00,000	4 „					
	Drainage and miscellaneous works.	B. G. No. 329-M., dated 28th January 1901	6,00,000	4 „					
	Drainage and Water-supply.	B. G. No. 3361-M., dated 21st December 1901	25,00,000	4 „					
		B. G. No. 1515-M., dated 26th March 1903	45,00,000	4 „					
		B. G. telegram, dated 28th September 1904	35,00,000	4 „	...	4,90,00,700	4,90,00,700	12,85,500	24,51,900
		B. G. No. 2049-M., dated 28th October 1905	20,00,000	4 „					
		B. G. No. 2022-M., dated 16th August 1906	19,00,000	4 „					
	Drainage, Water-supply, lighting and miscellaneous works.	B. G. No. 387-T. M., dated 14th May 1907, and telegram No. 726-T. M., dated 2nd July 1907. Letter No. 818, dated 17th September 1907	26,18,600	4 „					
	Ditto	B. G. No. 164, dated 22nd September 1908	34,00,000	4 „					
	Ditto	F. D. No. 132, dated 4th July 1909	46,00,000	4 „					
	Ditto	B. G. No. 943-T. M., dated 3rd October 1910	43,50,000	4 „					
	Drainage and Miscellaneous Works.	B. G. No. 1364-M., dated 31st August 1912	34,00,000	4 „					
	Water supply, lighting and Miscellaneous improvements.	B. G. No. 1185, dated 30th August 1913	20,00,000	4 „					
		B. G. No. 2723, dated 23rd October 1914	15,75,000	4 „					
	Repayment of debenture loan.	G. I. No. 49, dated 31st March 1916, and B. G. No. 56-T. M., dated 4th May 1916	12,675	4 „					
	Repayment of debenture loan.	G. I. No. 90, dated 27th May 1915, B. G. No. 1988-M., dated 19th August 1915	13,10,625	4 „					
	Ditto	B. G. letter No. T. M., dated 24th August 1916	12,85,500	4 „					
Cossipore Chitpore do.	Extension of trenching grounds and gas lights.	B. G. No. 294-T. M., dated 8th May 1907	61,000	4 „	37,934	...	37,934	...	2,856
Chandpur do.	Water-supply project.	B. G. No. 1122-M., dated 25th July 1912	15,000	4 „	12,861	...	12,861	...	567
Chittagong do.	Water works	B. G. No. 2389-F., dated 30th March 1915	1,50,000	4 „	1,47,517	...	1,47,517	40,000	2,483
		B. G. No. 2898-F., dated 16th April 1915							
		Carried over			3,88,127	4,90,01,900	4,93,90,027	13,27,000	24,80,959

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY OF LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			3,88,127	4,90,01,900	4,93,90,027	13,27,000	24,80,989
BENGAL—*contd.*									
Darjeeling Municipality	Water-works.	B. G. No. 475-T. M., dated 16th June 1913 . .	14,000	4 p. c.	12,277	...		...	517
	Improvement of Water-supply.	B. G. Nos. 1323-M., dated 30th March 1896, and 306-T.M., dated 15th September 1898	20,000	4½ „	2,192	...		...	1,382
	Establishment of a Steam Laundry.	B. G. No. 3339-M., dated 6th August 1896 . . .	30,000	4½ „	15,198	...		...	1,111
	Iron railings, steam laundry and railway sidings.	B. G. No. 1417-T.M., dated 10th November 1897 .	30,000	4½ „	1,121	...		...	2,167
		B. G. No. 3633-M., dated 15th June 1898 . . .	30,000	4½ „	2,216	...		...	2,119
	Electric lighting.	B. G. No. 3223-M., dated 31st July 1896 . . .	1,20,000	4½ „	71,537	...		...	3,975
	Extending Water-supply and repairing damages.	F. D. No. 1089-A., dated 1st March 1900, and B. G. No. 2929-M., dated 28th August 1900	2,00,000	4 „	1,22,445	...		...	6,416
	Electric installation.	B. G. Nos. 1836-M., dated 26th March 1904, and 1508-T.M., dated 1st July 1904 . .	1,03,845	4 „	48,778	...		...	5,476
	Improvement of Water-supply.	B. G. No. 1512-T. M., dated 14th September 1905 .	33,000	4 „	17,241	...		...	1,673
	Excess expenditure on Electric light Installation.	B. G. No. 151-M., dated 30th January 1907 . . .	30,000	4 „	17,932	...		...	1,433
	Establishment of a fire-brigade.	B. G. No. 545-M., dated 20th March 1907 . . .	15,000	4 „	8,966	...		...	716
	Reconstruction of the old and dilapidated Municipal building.	B. G. No. 1801-M., dated 21st November 1908 . .	20,000	4 „	13,828	...		...	883
	Installation of an extra plant at the Electrical Power Station	B. G. No. 278-M., dated 11th February 1909 . .	50,000	4 „	34,571	...		...	2,206
	Reconstruction of Municipal buildings in the Darjeeling bazar.	B. G. No. 481-M., dated 25th February 1910 . . .	30,000	4 „	18,187	...		...	1,894
	Establishment of a system of septic tanks and improved latrines.	B. G. No. 1085-T.M., dated 27th October 1910 . .	1,70,000	4 „	1,42,539	...		...	6,531
	Town drainage	B. G. No. 759-T. M., dated 12th September 1911 .	46,000	4 „	39,464	...		...	1,732
	Construction of Bazar barracks.	B. G. No. 1430-M., dated 20th November 1911 .	1,63,740	4 „	1,41,260	...	7,09,752	...	8,373
Dacca do.	Extension of Water-supply	B. G. No. M.-3-D.-3-17, dated 3rd December 1889 . .	1,25,000	4½ „	30,786	...		...	6,044
	Conservancy of the town.	L. G. No. 5172-M., dated 23rd July 1908 . . .	75,000	4 „	62,743	...		...	1,753
	Remodelling and improvement of water works.	B. G. No. 8863-M., dated 4th December 1909 . . .	2,00,000	4 „	1,47,108	...		...	8,483
	For conservancy Tramway.	L. G. No. 2790-1-M., dated 15th May 1911 . . .	20,000	4 „	15,964	...	2,56,601	...	800
Faridpur do.	For metalling roads.	L. G. No. 2488-M., dated 24th July 1907 . . .	3,000	4 „	180	...	180	...	349
		Carried over .			13,54,660	4,90,01,900	5,03,56,560	13,27,000	25,47,022

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward .	Rs.		Rs. 13,54,660	Rs. 4,90,01,900	Rs. 5,03,56,560	Rs. 13,27,000	Rs. 25,47,022
BENGAL—*contd.*									
Garden Reach Municipality	Drainage .	L. G. Nos. 648-M., dated 9th March 1917 . . .	10,000	5 p. c.	10,000	...	10,000	10,000	...
Garulia do.	Surface drainage scheme.	B. G. Nos. 432-T.M., dated 23rd May 1907, and 800-M., dated 7th September 1907 .	21,000	4 „	13,059	...		...	984
	Drainage .	B. G. No. 122-M., dated 20th January 1912 . . .	10,000	4 „	8,187	...	21,246	...	392
Howrah do.	Water-works	F. D. No. 26-A., dated 5th January 1894 . . .	15,00,000	4 „	6,76,100	...		...	57,528
		B. G. No. 5573-M., dated 18th December 1897 . .	40,000	4 „	2,839	...		...	2,729
		B. G. No. 657-M, dated 13th February 1900 . . .	50,000	4 „	10,239	...		...	3,151
	Drainage .	B. G. No. 1514-T. M., dated 4th September 1902 . .	75,000	4 „	50,636	...		...	2,222
	Purchase of a new Engine and Pump.	B. G. No. 1508-T. M., dated 5th September 1902 .	80,000	4 „	54,011	...		...	2,371
	Extension of conservancy, etc.	B. G. No. 640-T. M., dated 23rd May 1902 . .	21,000	4 „	7,513	...		...	1,199
	Construction of an additional water reservoir at Shibpur.	B. G. No. 2221-M., dated 10th November 1905 . .	60,000	4 „	32,883	...		...	2,981
	Extension of filtered Water-supply.	B. G. No. 2221-M., dated 10th November 1905 . .	50,000	4 „	27,403	...		...	2,484
	Drainage Project.	B. G. No. 183-M., dated 17th January 1914 . . .	5,50,000	4 „	5,12,470	...		...	19,137
	Construction of drainage.	B. G. No. 1491-M., dated 31st March 1906, and G. I. No. 1938A., dated 6th April 1906	3,91,000	4 „	3,31,715	...		...	8,958
	Acquisition of lands in connection with the Tramways.	B. G. No. 135-M., dated 28th January 1907 . . .	1,50,000	4 „	1,21,839	...		...	3,647
	Survey of the Town.	B. G. Nos. 831-M. and 2390-F., dated 29th and 30th March 1915 . . .	84,000	4 „	78,268	...		...	2,923
	Reconstruction of the Buckland Bridge.	G. I. F. D. No. 1694-A., dated 29th March 1915 and G. B. M. D. No. 6450-1789, dated 25th March 1904 .	2,50,000	4 „	1,79,791	...		...	6,983
	Northern Foreshore Drainage.	B. G. No. 728-M., dated 24th March 1910 . . .	1,50,000	4 „	1,13,544	...		...	6,237
	Water Works Improvement scheme.	B. G. No. 1024-T. M., dated 17th October 1911 . .	35,000	4 „	28,655	...		...	1,372
	Water Works Serampore.	B. G No. 6640-F., dated 30th November 1915 . .	1,00,000	4 „	96,656	...		...	3,344
Hughly Chinsurah do.	Improvements of roads.	B. G. No. 101-T. M., dated 9th May 1908 . . .	40,000	4 „	13,703	...	23,24,562	...	4,217
	Water-supply scheme.	B. G. No. 1118-M., dated 24th July 1912 . .	1,12,000	4 „	96,085	...		...	4,218
		B. G. No. 139-T. M., dated 2nd May 1914 . .	63,000	4 „	57,572	...	1,67,360	...	2,236
Jessore do.	Water-supply .	B. G. Nos. 608-T. M., dated 28th June 1910 . .	60,000	4 „	47,912	...		...	2,398
	Water works	B. G. No. 206-T. M., dated 8th May 1912 . .	5,000	4 „	4,193	...		...	192
		B. G. No. 2395-F., dated 30th March 1915 . . .	15,000	4 „	13,976	...	66,081	...	522
Kurseong do.	Increased Water-supply.	B. G. No. 260-T. M., dated 13th May 1910 . .	35,000	4 „	21,707	...	21,707	...	1,087
Kharor do.	Cost of a Dispensary.	B. G. No. 1408-M., dated 4th November 1912 . .	2,500	4 „	540	...	540	...	520
Kusthea do.	Drainage Scheme.	B. G. No. 1066-M., dated 11th August 1911 . .	10,000	4 „	8,956	...	8,956	...	362
Khulna do.	Improvement of water-supply.	B. G. No. 1144-M., dated 16th March 1906 . . .	8,000	4 „	4,384	...		...	398
	Extension of filtered water-supply.	B. G. No. 1073-M., dated 11th August 1911 . .	5,000	4 „	4,094	...	8,478	...	196
		Carried over .			39,83,590	4,90,01,900	5,29,85,490	13,37,000	26,92,010

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			39,83,590	4,90,01,900	5,29,85,490	13,87,000	26,92,010
Katwa Municipality	Drainage scheme.	B. G. No. 573-T.M., dated 24th June 1913 . .	15,000	4 p. c	14,240	...		...	512
		B. G. No. 566-M., dated 28th February 1917. .	15,000	5 „	15,000	...	29,240	15,000	...
Manicktolla do.	Improvement of Water-supply.	B. G. No. 1362-M., dated 26th March 1906 . . .	1,00,000	4 „	76,065	...	76,065	...	2,632
Moheshpurdo.	Construction of wells.	B. G. No. 1669-M., dated 15th December 1911 .	1,250	4 „	687	...	687	...	122
Jalpaiguri do.	Construction of the Kurla bridge No. I.	L. G. No. 306-F., dated 8th January 1907 . . .	4,000	4 „	2,391	...		...	191
	Office building	B. G. No. 2179-M., dated 11th December 1913 .	6,000	4 „	4,442	...		...	540
	Reconstruction of the Kurla bridge No. II.	L. G. No. 3699-M., dated 12th September 1907 .	2,000	4 „	1,291	...	8,124	...	92
Malda do. (English Bazar).	For draining the town.	L. G. No. 5632-M., dated 11th August 1908 . .	2,500	4 „	581	...	581	...	274
Mymensingh (Nasirabad) do.	Construction of quarters in Dispensary.	L. G. No. 1128-M., dated 10th March 1903 . . .	3,000	4 „	386	...		...	245
	Improvement of Water-works.	L. G. No. 3387-M., dated 11th May 1910 . . .	23,000	4 „	17,410	...	17,796	...	956
Narayanganj do.	Water-works.	L. G. No. 2950-F., dated 11th March 1907 . . .	1,50,000	4 „	96,826	...		...	6,886
	For a pumping Engine .	L. G. No. 6035-64M., dated 9th September 1911 . .	25,000	4 „	20,468	...	1,17,294	...	980
Naihati do.	Filtered water scheme.	B. G. No. 206-M., dated 27th January 1910 . . .	5,000	4 „	3,678	...	3,678	...	212
Panihati do.	Cost of acquiring lands and office building	B. G. 1176-T. M., dated 25th September 1907 . .	2,000	4 „	237	...	237	...	229
Ranaghat do.	Drainage .	B. G. No. 1002-M., dated 3rd August 1911 . . .	16,000	4 „	13,100	...	13,100	...	627
Serampur do	Water-supply	B. G. No. 1106-M., dated 22nd July 1912 . .	40,000	4 „	34,218	...	34,218	...	1,510
South Suburban do.	Extension of filtered water.	B. G. No. 3364-M., dated 31st December 1901 . .	29,000	4 „	10,187	...	10,187	...	1,663
Tangail do.	Drainage Scheme.	B. G. No. 420-T. M., dated 30th June 1914. . .	10,000	4 „	9,315	...	9,315	...	349
Titaghar do.	Supply of filtered water.	B. G. No. 2339-M., dated 8th August 1903 . . .	13,000	4 „	1,674	...		...	1,062
	Drainage scheme.	B. G. No. 1278-M., dated 22nd March 1906 . .	55,000	4 „	31,523	...		...	2,680
	Improvement of drainage.	B. G. No. 1635-M., dated 21st December 1909. . .	10,000	4 „	3,426	...	36,623	...	1,054
Tollygunge do.	Extension of filtered water-supply.	B. G. No. 201-M., dated 12th January 1905 . . .	16,000	4 „	4,001	...		...	1,232
	Laying 6" water pipe in the Russa Road.	B. G. No. 957-M., dated 26th July 1909 . . .	7,000	4 „	4,996	...	8,997	...	303
Chittagong Port Fund I	For revetment work.	L. G. No. 8985-F., dated 7th November 1907 . .	1,55,500	4 „	1,26,158	...		...	3,795
Ditto IV	Ditto .	L. G. No. 466-F., dated 23rd January 1909 . . .	1,95,000	4 „	1,62,963	...		...	4,575
Ditto V	Ditto .	L. G. No. 7992-F., dated 30th December 1909 . . .	1,75,000	4 „	1,50,356	...		...	3,948
Ditto VI	Ditto .	L. G. No. 1246-F., dated 2nd March 1911 . . .	1,00,000	4 „	88,173	...	5,27,650	...	2,169
		Carried over .			48,77,382	4,90,01,900	5,38,79,282	13,52,000	27,30,848

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward			48,77,382	4,90,01,900	5,38,79,282	13,52,000	27,30,848
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	17,65,000	4½ p. c.	17,65,000	...		...	...
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. 1296-A., dated 28th March 1893	2,87,70,566	4 „	2,65,10,003	...	2,82,75,003	...	3,43,189
	Improvement of the Port of Calcutta.	B. G. Notification, dated 14th January 1886	30,00,000	5½ „					
		B. G. No. 530-M., dated 5th March 1895	17,50,000	4 „					
		B. G. No. 1727-M., dated 27th August 1895							
		B. G. No. 696-M., dated 19th March 1897	15,00,000	4 „					
		B. G. No. 18-M., dated 2nd February 1899	12,50,000	4½ „					
		B. G. Nos. 79-M., dated 18th April 1899, and 2132-M., dated 4th November 1899	40,50,000	4 „					
		B. G. No. 1990-M., dated 5th November 1902	34,00,000	4 „					
		B. G. No. 1330-M., dated 1st August 1905	83,87,044	4 „					
		B. G. No. 361-T., dated 17th September 1906	70,00,000	4 „					
	Repayment of Temporary Loan (30 lakhs).	B. G. No. 2150, dated 9th August 1907	50,00,000	4 „					
		B. G. No. 2986 Marine, dated 19th November 1907	50,00,000	4 „					
	For Capital expenditure.	B. G. No. 827 Marine, dated 2nd March 1908	75,00,000	4 „	...	9,64,35,600	9,64,35,600	50,00,000	20,00,000*
	For new works to pay bills which fell due in August 1909 for the loan of R2,50,000	B. G. No. 194-T. Marine, dated 9th June 1909	1,05,00,000	4 „					
	For Acquisition of lands and for works.	B. G. No. 2495-Marine, dated 25th October 1909	45,00,000	4 „					
	For Improvement works.	B. G. No. 1340-M., dated 21st July 1910	30,00,000	4 „					
	For Capital Works.	B. G. No. 1774-M., dated 25th July 1911, and G. I. No. 4452-A., dated 18th July 1911	20,00,000	4 „					
	Ditto	G. I. No. 1681 Marine, dated 12th July 1912	50,00,000	4 „					
	Ditto	G. I. No. 2742-Marine, dated 26th August 1913	70,00,000	4 „					
	Ditto	G. I. No. 554-T. Marine, dated 2nd July 1914	1,00,00,000	4 „					
	Ditto	No. 2709-M., dated 9th September 1915	85,00,000	4 „					
	For Capital Expenditure during 1916-17.	No. 678-M., dated 26th February 1916	20,00,000	Bank rate.					
	Debenture Loan	No. 1979-M., dated 2nd August 1916	50,00,000	5 „					
Burdwan District Board.	Improvement of roads.	B. G. No. 2901-L. S. G., dated 21st December 1915.	50,000	4 p. c.	48,768	...	48,768	25,000	1,232
Dinajpur District Board.	Improvement of roads.	B. G. No. 1826-L. S. G., dated 19th December 1912	40,000	4 „	34,316	...		...	1,507
	Ditto	B. G. No. 6948-M., dated 23rd November 1911	40,000	4 „	32,749	...		...	1,567
	Construction of bridges.	L. G. No. 1897-F., dated 18th December 1905.	23,000	4 „	12,605	...		...	1,143
	Railing and bridging roads.	L. G. No. 603-L. S. G., dated 2nd February 1905.	25,000	4 „	12,409	...	92,079	...	1,292
		Carried over			3,32,93,232	14,54,37,500	17,87,30,732	63,77,000	50,80,778

* Accounted for under the head "other Deposits and Advances" in the Port Trust Accounts.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
BENGAL—*concld.*		Brought forward .	Rs.		Rs. 3,32,93,232	Rs. 14,54,37,500	Rs. 17,87,30,732	Rs. 63,77,000	Rs. 50,80,778
Darjeeling Road Committee.	Restoring bridges damaged and destroyed by cyclones.	B. G. Nos. 1888-F., dated 14th March 1900 and 526-T., dated 6th June 1900	50,000	4 p. c.	10,239	...		...	3,151
		B. G. No. 1027-F., dated 12th February 1901 .	50,000	4 „	13,390	...	23,629	...	3,029
Jessore Dist. Board.	Construction of bridges.	B. G. No. 492-L. S. G., dated 3rd March 1911 . .	15,000	4 „	6,720	...		...	1,520
	Construction of office building.	B. G. No. 103-L. S. G., dated 14th January 1913 . .	40,000	4 „	35,069	...	41,789	...	1,478
Murshidabad do.	Carrying out the scheme of feeder roads.	B. G. No. 238-L. S. G., dated 3rd February 1908 . .	20,000	4 „	13,374			...	900
	Acquiring and completing feeder roads.	B. G. No. 1759-L. S. G., dated 20th November 1908 .	34,000	4 „	23,508	...	36,882	...	1,500
Rangpur do.	Repairs to roads.	L. G., No. 1471-T. M., dated 30th June 1903 .	75,000	4 „	31,114	...	31,114	...	4,115
24-Pergunahs do.	Magrahat drainage scheme.	B. G. No. 692-L S. G., dated 27th March 1908, and 2609-F., dated 31st March 1914 .	15,73,091	4 „	15,57,187	....		...	15,904
	Construction of feeder roads.	B. G. No. 552-T. L. S. G., dated 19th June 1911 .	60,000	4 „	50,310	...	16,07,497	...	2,305
		TOTAL BENGAL .			3,50,34,143	14,54,37,500	18,04,71,643	63,77,000	51,14,680
UNITED PROVINCES OF AGRA AND OUDH.									
Agra Municipality.	Water-works.	G. O. No. 451-XI—509A., dated 27th March 1894 .	12,56,700	4 p. c.	3,51,196	...		...	56,832
	Drainage and Water-works.	G. O. No. 5442-X—2, dated 20th November 1894, and No. 5795-X—2, dated 3rd December 1894 . .	81,120	4½ „	32,960	...		...	3,358
	Water-works.	G. O. No. 1263-XI—74A., dated 3rd May 1895 . .	8,000	4½ „	3,427	...		...	323
	Ditto .	G. O. No. 2449-XI—74A., dated 20th September 1895.	11,000	4½ „	4,904	...		...	437
	Ditto .	G. O. No. 639-XI—74A., dated 23rd March 1896 .	8,000	4½ „	3,755	...		...	309
	Ditto .	G. O. No. 86-XI—537B., dated 10th January 1900 .	32,000	4 „	6,484	...		...	2,021
	Ditto .	G. O. No. 1746-XI—76C., dated 30th July 1900 .	30,000	4 „	7,032	...		...	1,857
	Miscellaneous Purposes.	G. O. No. 2684-XI—114C., dated 1st December 1900 .	10,000	4 „	2,645	...		...	608
	Water-works .	G. O. No. 2280-XI—632C., dated 8th July 1902 . .	42,000	4 „	15,002	...		...	2,401
	Ditto .	G. O. Nos. 2610-XI—74A 5, dated 25th July 1903, 3464-XI—74A 5, dated 23rd September 1903 . . .	7,000	4 „	3,091	...		...	377
	Sewerage .	G. O, No. 183-XI—380C., dated 19th January 1904 .	80,000	4 „	39,668	...		...	4,138
	Ditto .	G. O. No. 2855-XI—499B., dated 12th August 1904 .	32,000	4 „	15,855	...		...	1,656
	Ditto .	G. O. No. 155-XI—2-1905, dated 14th January 1905 .	25,000	4 „	12,382	...		...	1,295
	Water-works .	G. O. No. 695-XI—537D., dated 8th March 1907	1,31,000	4 „	74,324	...		...	6,418
	Drainage .	G. O. No. 3084-XI—686D., dated 7th October 1909 .	19,500	4 „	14,319	...		...	829
	Water-works .	G. O. No. 3458-XI—537D., dated 6th November 1909 .	58,000	4 „	42,573	...		...	2,466
	Ditto .	G. O. No. 2992-XI—224 E., dated 25th August 1916 .	2,00,000	5 „	2,00,000	...		2,00,000	...
Allahabad do.	Ditto .	G. O. No. 455-XI—609A., dated 27th March 1894 .	16,43,211	4 „	4,36,364	...	8,29,617	...	76,865
	Ditto .	G. O. No. 882-XI—496 D., dated 8th March 1913	3,37,000	4 „	2,95,508	...	...	...	12,455
	Miscellaneous purposes.	G. O. No. 3047-XI—363 E., dated 30th August 1916 .	11,000	5 „	11,000	...	7,42,872	11,000	...
		Carried over .			15,72,489		15,72,489	2,11,000	1,74,645

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
UNITED PROVINCES OF AGRA AND OUDH —*contd.*		Brought forward .	Rs.		Rs. 15,72,489	Rs.	Rs. 15,72,489	Rs. 2,11,000	Rs. 1,74,645
Bahraich Municipalty.	Drainage .	G. O. Nos. 1938-XI—553 D., dated 6th July 1914 and 936-XI—553-D., dated 11th May 1915 . . .	1,00,000	4 p. c.	96,372	...	96,372	...	...
Balia do.	Miscellaneous purposes.	G. O. No. 1328-XI—46-1905, dated 28th April 1905	50,000	4 „	26,126	...	...	...	2,535
		No. 2079-XI—395 D., dated 28th July 1914 .	30,000	4 „	27,952	...	...	...	1,045
	Ditto	G. O. No. 249-XI—443 E., dated 15th January 1917 .	50,000	5 „	50,000	...	1,04,078	50,000	...
Bareilly do.	Expansion of City.	G. O. No. 2289-XI—830D., dated 12th July 1911 .	70,000	4 „	21,983	...		...	10,371
	Ditto .	G. O. No. 1436-XI—830 D., dated 19th April 1912 .	1,30,000	4 „	1,30,000	...	1,51,983	...	...
Benares do.	Water-works .	G. O. No. 310-XI—4-91A2, dated 8th March 1894 .	19,58,226	4 „	14,26,783	...		...	16,240
	Ditto .	G. O. No. 2053-XI—523D., dated 20th May 1908 .	1,75,000	4 „	1,28,687	...		...	7,426
	Drainage Project.	G. O. No. 4061-XI—491A-2, dated 25th November 1903 .	10,00,000	4 „	9,31,309	...		...	6,648
	Construction of a rising main.	G. O. No. 48-XI—523D., dated 3rd January 1907 .	54,000	4 „	33,599	...		...	2,528
	Sinking of Tub wells.	G. O. No. 561-XI—447 E., dated 9th February 1917 .	32,000	5 „	32,000	...	...	32,000	...
	Water-works .	G. O. No. 1226-XI—185E., dated 6th April 1914 .	50,000	4 „	46,586	...		...	1,741
		G. O. No. 2228-XI—523D., dated 29th June 1910 .	52,665	4 „	39,845	...		...	2,193
	Miscellaneous purposes.	G. O. No. 2484-XI—805D., dated 16th July 1910 . .	1,50,000	4 „	1,16,668	...		...	6,115
	Construction of Assi-Massan Ghat Road.	G. O. No. 715, dated 28th February 1912, and G. O. No. 1662-XI—D., dated 13th May 1912.	45,000	4 „	9,718	...		...	9,352
	Putting the Pumping Plant in order.	G. O. No. 1273-XI—185-E., dated 30th June 1915 and G. O. No. 4110-XI—185-E., dated 12th October 1916 .	30,000	4 „	30,000		27,95,195	16,700	...
Bisauli town area loan (Budaon).	Filling in a tank.	G. O. No. 1770-XI—55, dated 5th June 1914 . .	1,000	4 „	787	...	787		88
Budaon Municipality.	Drainage .	G. O. No. 669-XI—551D., dated 4th March 1909 .	50,000	4 „	36,777	...	36,777	...	2,122
Cawnpore do	Water-works .	G. O. No. C—3-XI—390-60, dated 28th January 1893 .	14,50,000	4 „	3,05,602	...		...	40,557
	Water supply	G. O. No. 1017-XI—364D., dated 30th March 1905 .	1,00,000	4 „	49,491	...		...	5,199
	Sewerage .	G. O. No. 3139-XI—105-1905, dated 16th November 1905	1,00,000	4 „	54,767	...		...	4,975
	Water-works .	G. O. No. 2708-XI-859D., dated 14th August 1911 .	6,00,000	4 „	5,66,829	...		...	11,503
	Miscellaneous improvement.	G. O. No. 512-XI—238, dated 13th February 1913 .	12,000	4 „	5,092	...		...	2,397
	Construction of meat shops.	G. O. No. 1572-XI—228-D., dated 16th August 1915 .	7,000	4 „	5,708			...	1,293
	Sewerage Scheme.	G. O. No. 3666-XI—237 A., dated 17th November 1902.	10,00,000	4½ „	...	10,00,000 (a)	19,87,489	...	...
Chandausi do (Moradabad)	Drainage .	G. O. No. 160-XI—93-1905, dated 13th January 1906 .	1,00,000	4 „	59,748	...		...	4,784
	Ditto .	G. O. No. 94-XI—93-1905, dated 9th January 1907 .	20,000	4 „	11,928	...	71,676	...	958
		Carried over .			58,16,846	10,00,000	68,16,846	3,09,700	3,14,715

(a) The balance as per the account of the Sinking Fund formed for the repayment of the Loan is Rs 6,91,500, *vide* details given below:—

	Rs.
Original debt	10,00,000
Deduct Amount paid to the Sinking Fund up to 31st March 1917	*3,08,500*
Balance of the loan as per Sinking Fund Account . . .	6,91,500

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
UNITED PROVINCES OF AGRA AND OUDH —*contd.*		Brought forward .	Rs.		Rs. 58,16,846	Rs. 10,00,000	Rs. 68,16,846	Rs. 3,09,700	Rs. 3,14,715
Dehra Dun Municipality.	Water-works .	G. O. No. 1334-XI—627A., dated 9th May 1895 .	91,000	4 p.c.	39,255	...		...	3,561
	Water-supply	G. O. No. 42-XI—423D., dated 3rd January 1907 .	31,000	4 „	18,483	...		...	1,489
	Electric scheme	G. O. No. 4490-XI—189E., dated 17th December 1913	2,47,000	4 „	2,38,706	...			8,294
	House connection with above.	G. O. No. 536-XI—252E., dated 12th February 1914 .	75,000	4 „	62,232	...			6,512
		G. O. No. 998-XI—252E., dated 19th May 1915 .	77,000	4 „	77,000	...	4,35,676	...	...
Firozabad do. (Agra)	Drainage .	G. O. No. 3087-XI—816D., dated 7th October 1909 .	15,000	4 „	...	...	...	...	305
Fyzabad do.	Ditto .	G. O. No. 3494-XI—242D., dated 22nd September 1904 .	50,000	4 „	24,774	...		...	2,595
	Ditto .	G. O. No. 43-XI—242D., dated 8th January 1906 .	50,000	4 „	28,616	...	53,390	...	2,443
Hapur (Meerut) do.	Ditto .	G. O. No. 1843-XI—549D., dated 23rd May 1913 .	66,000	4 „	27,682	...	27,682	...	32,619
Hathras do. (Aligarh).	Ditto .	G. O. No. 3536-XI—658D., dated 9th October 1908 .	1,15,000	4 „	79,301	...	79,301	...	5,097
Jawnpore do.	Ditto .	G. O. No. 982-XI—548D., dated 10th February 1908 .	1,50,000	4 „	1,06,902	...	1,06,902	...	6,500
Jhansi do.	Water-works	G. O. No. 3274-XI—491-D., dated 29th September 1911	40,000	4 „	32,751	...		...	1,567
	Purchase of a building for Municipal Office.	G O. No. 1958-XI—129-D., dated 22nd October 1915 .	5,000	4 „	5,000	...	37,751	...	...
Kashipore do. (Naini Tal).	Protective Works.	G. O. No. 1815-X—2, dated 28th March 1895 . .	6,500	4½ „	2,553	...	2,553	...	273
Kandhla do. (Mozaffarnagar).	Raising and metalling a road.	G. O. No. 734-I—374-E., dated 10th April 1915	5,000	4 „	3,601	...	3,601	...	942
Khurja (Bulandshahr) do.	Drainage .	G. O. No. 748-XI—822D., dated 4th March 1912 .	1,00,000	4 „	83,918	...	83,918	...	3,840
Lucknow do.	Widening Amedabad Road.	G. O. No. 639-XI—709D., dated 7th April 1915 .	1,35,000	4 „	1,35,000	...			...
	Construction of Tub wells	G. O. No. 700-XI—453-E., dated 15th February 1917 .	1,70,000	5 „	1,70,000			1,70,000	
	Water-works Project.	G. O. No. 161-X—31, dated 12th January 1893 . .	13,20,000	4 „	4,90,348	...		...	55,772
	Drainage .	G. O. No. 1719-XI—100, dated 7th June 1906 . .	4,00,000	4 „	3,19,362	...		...	9,924
	Water-works .	G. O. No. 734-XI—743D., dated 10th March 1909 .	1,18,000	4 „	62,442	...		...	4,167
	Drainage .	G. O. No. 665-XI—D., dated 3rd March 1909 . .	1,25,000	4 „	1,04,570	...		...	2,921
	Ditto .	G. O. Nos. 3758-XI—D., dated 2nd December 1909, and 2480 XI—D, dated 16th July 1910	3,40,000	4 „	2,96,236	...		...	7,487
	Rebuilding houses.	G. O. No. 709-XI—345-E., dated 15th February 1917 .	50,000	5 „	50,000	...		50,000	...
	Drainage .	G. O. No. 1640-XI—D., dated 18th May 1911 . .	1,13,000	4 „	90,232	...		...	4,517
	Miscellaneous	G. O. No. 1348-XI—43, dated 16th April 1914 . .	50,000	4 „	45,691	...		...	1,775
	Water-works .	G. O. No. 3187-XI—43-E., dated 6th September 1913 .	1,00,000	4 „	89,553	...		...	3,621
	Miscellaneous	G. O. No. 4342-XI—709, dated 3rd December 1913 .	2,00,000	4 „	2,00,000	...			...
	Advances for building houses.	G. O. No. 2289-XI—345-E., dated 30th November 1915.	50,000	4½ „	47,603	...	21,01,537	...	2,397
Meerut do.	Water-works .	G. O. No. 2213-XI—527-A., dated 17th August 1895 .	7,50,000	4 „	3,38,341	...	3,38,341	...	28,755
Mirzapore do.	Drainage .	G. O. No. 3896-XI—376-D., dated 4th November 1904 .	1,15,000	4 „	60,077	...		...	5,829
	Ditto .	G. O. No. 34-XI—376-D., dated 6th January 1906 .	85,000	4 „	48,722	...		...	11,005
	Ditto .	G. O. No. 653-XI—376-D., dated 7th March 1907 .	65,000	4 „	38,825	...		...	332
	Water-works .	G. O. No. 795-XI—906-D., dated 14th March 1910 .	2,98,000	4 „	2,61,315	...		...	11,005
	Meters and do.	G. O. No. 533-XI—343-E., dated 22nd March 1916 .	10,000	4 „	9,168	...	4,18,107	...	832
Moradabad do.	Drainage .	G. O. Nos. 88-XI—550-D., dated 9th January 1908, and 1293-XI—550-D., dated 16th April 1910 . .	4,82,000	4 „	3,74,723	...	3,74,723	...	19,659
		Carried over .			98,80,328	10,00,000	1,08,80,328	5,29,700	5,56,660

STATEMENT SHOWING THE INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH —*concld.*		Brought forward .			98,80,328	10,00,000	1,08,80,328	5,29,700	5,56,660
Muthra Municipality.	Water-supply scheme.	G. O. No. 2137-XI—D., dated 10th November 1915 .	1,50,000	4 p. c.	1,44,984	...	1,44,984	..	5,016
Mussoorie do.	Water-works .	G. O. No. 2064—X-2, dated 16th April 1895 .	10,000	4½ „	4,517	...		...	394
	Ditto .	G. O. No. 1442-XI—2, dated 28th March 1894 .	36,000	4½ „	14,017	...		...	1,516
	Sewerage Project.	G. O. No. 591-XI—75-B., dated 19th March 1896 .	40,000	4 „	15,514	...		...	1,623
	Ditto .	G. O. No. 1297-XI—75-B., dated 9th May 1898 .	19,000	4 „	581	...		...	1,322
	Ditto .	G. O. No. 1780-XI—654-B., dated 25th July 1899 .	11,000	4 „	2,230	...		...	692
	Water-supply and Lighting.	G. O. No. 2909-XI—681-1905, dated 19th October 1905 .	7,30,000	4 „	5,92,907	...		...	17,756
	Drainage .	G. O. No. 3228-XI—248-1906, dated 17th October 1906 .	40,000	4 „	692	...		...	447
	Electric light Installation.	G. O. No. 600-XI—690-D., dated 4th March 1911 .	23,000	4 „	12,621	...		...	2,242
	Ditto .	G. O. No. 709 XI—690-D., dated 28th February 1912 .	8,000	4 „	5,171	...		...	749
	Water-supply and Lighting.	G. O. No. 3784-XI—674-D., dated 3rd November 1908 .	2,42,000	4 „	2,02,428	...		...	5,657
	Electric installation in houses, etc.	G. O. No. 3384-XI—674-D., dated 3rd November 1909 .	50,000	4 „	17,092	...		...	5,271
	Water-works .	G. O. No. 954-XI—690-D., dated 24th March 1910 .	30,000	4 „	13,424	...		...	3,040
	Hydro-electric scheme.	G. O. No. 960-XI—674-D., dated 24th March 1910 .	44,000	4 „	33,673	...		...	2,046
	Hydro-Electric Water-supply scheme.	G. O. No. 746-XI—674-D, dated 4th March 1912 .	35,000	4 „	30,009	...		...	1,322
	Ditto .	G. O. 1062-XI—674 D., dated 23rd March 1912 . .	7,000	4 „	6,001	...		...	265
	Remodelling low tension lines of Hydro-Electric scheme.	G. P. No. 3556-XI—674D., dated 23rd September 1912.	70,000	4 „	60,011	...		...	2,647
	Electric light .	G. O. No. 1201-XI—690D, dated 3rd April 1914 .	18,000	4 „	14,940	...		...	1,559
	Electric scheme	G. O. No. 4409-XI—189-E., dated 6th December 1913 .	74,000	4 „	68,930	...		...	2,584
	Electric light connection.	G. O. No. 718-XI—690D., dated 25th February 1913 .	30,000	4 „	22,197	...		...	2,704
	Ditto .	G. O. No. 1984-XI—690-D., dated 10th July 1916 .	10,000	5 „	10,000	...		10,000	...
	House wiring and water connections.	G. O. No. 1388-XI—690-D., dated 15th July 1915 .	16,000	4 „	14,667	...	11,41,622	...	1,333
Nagina (Bijnor) do.	Drainage .	G. O. No. 787-XI—329-1906, dated 15th March 1907 .	40,000	4 „	24,851	...	24,851	...	1,876
Naini Tal do.	Water-works .	G. O. No. 1377-XI—525-B., dated 29th May 1900	4,00,000	4 „	2,31,480	...		...	13,358
	Miscellaneous Purposes.	G. O. No. 842-XI—200-D., dated 19th March 1906 .	75,000	4 „	18,382	...	2,49,862	...	1,564
Pilibhit do. .	Town Hall and Compensation for land.	G. O. No. 2126-XI—227-E., dated 4th August 1914 .	36,500	4 „	28,683	...	28,683	...	3,220
Ujhani do. (Budaon).	Drainage .	G. O. No. 3313-XI—558-D., dated 1st November 1907 .	4,000	4 „	1,321	...		...	347
	Construction of Markets, etc.	G. O. No. 1236-XI—181-E, dated 3rd April 19 3 .	27,000	4 „	18,738	...	20,059	...	2,478
Shahjahanpur District Board.	Construction of a masonry bridge.	G. O. No. 170-IX—53, dated 8th March 1913, and No. 231-IX—53, dated 7th April 1913	1,20,000	4 „	88,796	...		...	10,811
	Do. of a bridge	G. O. No. 175-IX—53, dated 18th February 1914 . .	1,00,000	4 „	93,149	...	1,81,945	...	3,492
Farrukhabad District Board.	Do. iron girder of a bridge.	G. O. No. 519-IX—116, dated 28th July 1913, and 248-IX—116, dated 10th March 1914 . . .	44,000	4 „	35,518	...	35,518	...	4,324
Mirzapur do.	Miscellaneous	G. O. No. 457-IX—49, dated 27th June 1913 . .	58,000	4 „	40,245	...	40,245	...	5,325
		TOTAL U. P. OF AGRA AND OUDH			1,17,48,097	10,00,000	1,27,48,097	5,39,700	6,63,645

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
PUNJAB.									
Amritsar Municipality.	Water-works	G. I. F. D. No. 1476-A, dated 13th March 1902	12,00,000	4 p. c.	6,34,950	...			42,306
	Renewal of conservancy tram line.	G. I. F. D., B. & C. No. 176, dated 27th March 1914	38,000	4 „	28,500	...			3,167
	City Electrification scheme.	G. I. F. D. No. 56, dated 27th January 1914	4,50,000	4 „	4,19,172	...	10,82,622		15,716
Dalhousie do.	Water supply scheme.	G. P. B. & C. No. 616, dated 11th October 1915	10,600	4 „	10,244	...	10,244		356
Dharamsala do.	Water-works	G. P. No. 594, dated 22nd December 1903	15,000	4 „	7,282	...	7,282		782
Hazro do.	Intermural Drainage.	G. P. B. & C. No. 466, dated 30th August 1912	8,000	5 „	4,023	...	4,023		800
Hushiarpur do.	Extension of bund.	G. P. B. & C. No. 336, dated 5th May 1913	25,000	4½ „	13,000	...	13,000		4,000
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549-A, and 638-A, dated 28th January 1882 and 6th February 1903, respectively	17,75,000	4 „	4,06,228	...			75,722
	Conservancy Tramways.	G. P. No. 462, dated 30th September 1899	5,00,000	5 „	...	1,17,500			38,500
	Paving of Streets and Lanes.	G. P. No. 160, dated 19th March 1914	1,00,000	4 „	43,187	...	5,66,915		19,685
Ludhiana do.	Water-works	G. P. Gazette Notification No. 99, dated 16th February 1907	2,00,000	4½ „	...	1,32,134	1,32,134		9,241
Murree do.	Re-alignment and reconstruction.	Dy. No. 335, dated 11th May 1916	3 ,000	4 „	36,000	...	...	36,000	...
	Water works	G. P. No. 56, dated 25th January 1897	1,00,000	4 „	46,814	...	82,814		3,760
Multan do.	Drainage scheme.	G. P. No. 240, dated 6th May 1905	1,20,000	5 „	...	68,052	68,052		5,972
Rewari do.	Water-works	G. P. B. & C. No 322, dated 12th May 1915	1,00,000	4 „	96,640	...	96,640		3,360
Rawalpindi do.	Ditto	G. P. No. 219, dated 28th April 1905	90,000	5 „	...	8,419	8,419		10,271
Simla do.	Water-works Sewage Scheme.	G. I. F. D. No. 72, dated 7th September 1892	9,26,438	4 „	1,91,425	...			45,876
	Do.	G. P. No. 1459-S., dated 20th October 1898	3,00,000	4 „	72,594	...			18,433
	Extension of do.	G. I. H. D. No. 180, dated 30th November 1900	5,00,000	4 „	3,63,111	...			13,837
	Do. Hydro-Electric Scheme.	G. P. F. D. No. 1646-S., dated 17th July 1914	2,75,000	4 „	2,..5,765	...			9,235
	Improvement scheme.	G. P. F. D. No. 2066-S., dated 3rd August 1914	1,46,797	4 „	1,28,467	...	10,21,362		5,445
Sargodha do.	Water supply	Dy. No. 334, dated 11th May 1916	70,000	4 „	70,000	...	70,000	70,000	...
Umballa do.	Drainage scheme.	G. I. F. D. No. 6465-A., dated 21st December 1901	70,000	4 „	51,133	...	51,133		1,925
Sialkot do.	Water supply	G. I. F. D. No. 257, dated 7th April 1913	2,50,000	4 „	2,50,000	...	2,50,000	5,274	...
Shahpur (Bhera) do.	Extramural Drainage.	G. I. F. D. No. 144, dated 19th February 1915	20,000	4½ „	17,355	...	17,355		2,645
Karnal District Board	Construction of Saraswati Canal.	G. P. No. 722, dated 28th August 1895	60,000	4 „	1,624	...			3,631
	Do. of Kaithal Rajbale.	G. P. No. 5, dated 14th January 1898	35,000	4 „	1,717	...	3,341		2,410
		TOTAL PUNJAB			31,59,231	3,26,105	34,85,336	1,11,274	3,37,075
BURMA.									
Akyab Municipality.	Scavenging scheme.	L. G. M. D. No. 132-5T.-2, dated 6th September 1905	3,00,000	4 p. c.	1,93,635	...			13,773
	For the completion of Water-supply scheme.	L. G. M. Deptt. No. 103-5T.-6, dated 3rd February 1909	30,000	4 „	20,717	...			1,326
	Extension of Water-works.	L. G. Municipal Department No. 753-5T.-6, dated 19th January 1911	97,000	4 „	75,461	...	2,89,813		3,955
		Carried over			2,89,813	...	2,89,813		19,054

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*conted.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BURMA—*contd.*		Brought forward .			2,89,813	...	2,89,813	...	19,054
Allaumyo Municipality	For surface drainage and conservancy improvement.	L. G. M. Dept. No. 1282-9 T.-3, dated 26th December 1908	10,000	4 p. c.	6,055	...	6,055	...	632
Bassein do.	For Water-works.	L. G. M. Dept. No. 338M.—4T.-23, dated 7th May 1910.	1,00,000	4 „	77,382	...	77,382	...	4,080
Insein do.	For Sanitary Town planning.	L. G. M. Dept. No. 1011—3T.—1, dated 23rd February 1911	24,000	4 „	18,654	...	18,654	...	980
Henzada do.	For improving roads and constructing new roads to the railway station.	L. G. M. Dept. No. 74-4T.-2, dated 2nd April 1903 .	30,000	4 „	5,035	...		...	2,399
	Improvement of conservancy.	L. G. M. Dept. No. 127-4T.-1, dated 6th January 1908 .	80,000	4 „	51,567	...		...	3,679
	Acquisition of land for house sites and Bazar.	L. G. M. Dept. No. 120-4-T.-4, dated 3rd March 1911 . . .	10,000	4 „	4,475	...	61,127	...	1,013
Kyaiklat do.	For conservancy scheme.	L. G. M. Dept. No. 929—4T.-6, dated 2nd January 1910 .	80,000	4 „	62,180	...	...	...	3,269
	Water-supply scheme.	L. G. M. Dept. No. 46—4T.-10, dated 4th March 1912 .	10,000	4 „	8,180	...	70,360	...	394
Letpadan do.	Construction of a new Municipal Office and re-modelling Bazar buildings.	L. G. M. Dept. No. 231-3T.-14, dated 6th March 1912 .	20,000	4 „	10,987	...	10,987	...	1,948
Mandalay do.	Construction of bazar.	L. G. M. Dept. No. 804—7T.-5, dated 29th September 1902	7,23,000	5 „	...	7,23,000		...	...
	For carrying out conservancy scheme.	L. G. M. Dept., No. 501—7T.-9, dated 11th August 1905	80,000	5 „	...	80,000	8,03,000	...	...
Maubin do.	Erection of a new hospital.	L. G. M. Dept. No. 233-4T., dated 14th April 1904 .	12,000	4 „	...	...		...	1,231
Mergui do.	Construction of a new hospital.	L. G. M. Dept. No. 522-6T.-13, dated 28th October 1908	10,000	4 „	6,906	...		...	442
	Do. .	L. G. M No. 276—6T.-2D., dated 8th March 1915 . .	8,000	4 „	7,184	...	14,090	...	416
Moulmein do.	Street lighting	L. G. M. Dept. No. 1178-6T., dated 31st August 1898	80,000	5½ „	...	80,000		...	...
	Water-works ,	L. G. M. Dept. No. 872-6-F.-1, dated 22nd May 1901 .	9,36,123	5 „	...	9,36,123		...	...
	Water-works improvement.	L. G. M. Dept. No. 687-6-T.-4, dated 18th December 1906	1,00,000	4 „	59,676	...	10,75,799	...	4,784
Myaungmya do.	Building, bazars and replacing latrines.	L. G. M. Dept. No. 687-19-4-T., dated 21st September 1901	45,000	4 „	17,395	...	17,395	...	2,519
Myanaung do.	Sanitary Improvement.	L. G. M. Dept. No. 339-4T.-8, dated 11th July 1907 .	25,000	4 „	5,888	...	5,888	...	854
Pakokku do.	For construction and repairs of wells and bazar buildings, etc.	L. G. M. Dept. No. 290-9T.-6, dated 7th March 1907	25,000	4 „	14,920	...	14,920	...	1,185
Pegu do.	Construction of a new Bazar.	L. G. M. Dept. No. 33—3T.-12, dated 2nd March 1912 .	33,000	4 „	27,016	...		...	1,295
	Completion of the Market.	L. G. No. 239M.—3T.-9, dated 30th November 1914 .	32,000	4 „	29,814	...	56,830	...	1,116
Prome do.	Water-supply and drainage.	L. G. M. Dept. No. 979-3 T.-3, dated 31st March 1902	1,50,000	4 „	57,942	...	57,942	...	8,396
		Carried over .			7,61,619	13,19,123	25,80,742		59,696

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BURMA—*contd.*		Brought forward .	...	...	7,61,619	18,19,123	25,80,742	...	59,696
Rangoon Municipality.	Public Works	L. G. No. 184-2 T.-33, dated 3rd July 1902 . . .	4,33,000	4½ p.c.	...	4,33,000		...	...
	Ditto .	L. G. No. 3786-A., dated 9th July 1902 . . .	13,00,000	4½ „	...	13,00,000		...	...
	Reclamation Work.	L. G. No. 23-2T.-33, dated 1st September 1902 . .	16,00,000	4½ „	...	16,00,000		...	...
	High pressure Water-supply.	G. I. F. D. No. 4104, dated 9th August 1889 . .	3,00,000	5½ „	...	1,50,000		...	...
	Works connected with high-level Water-supply.	L. G. No. 812-2F.-21, dated 30th August 1893 . .	7,10,000	5 „	...	2,40,000		...	...
	Public Works	L. G. No. 396-2T.-33, dated 13th May 1903 . .	15,00,000	4½ „	...	15,00,000		...	...
	Water-works .	L. G. No. 362-2T.-50, dated 10th November 1904 .	9,22,500	4½ „	...	9,22,500		...	...
	Ditto .	L. G. No. 418-2 T.-54, dated 16th November 1905 .	3,00,000	4½ „	...	3,00,000		...	...
	Drainage Scheme.	G. I. F. D. No. 4104, dated 9th August 1889, C. C. Genl. Deptt. No 409-17 R. M., dated 19th July 1887 .	27,00,000	5½ „	...	10,05,000		...	57,500
	Ditto .	L. G. No. 896-2 T.-36, dated 25th August 1900 . .	7,97,000	4½ „	...	7,97,000		...	...
	Ditto .	L. G. No. 418-2 T.-54, dated 16th November 1905 .	3,00,000	4½ „	...	3,00,000		...	...
	Public Works	L. G. No. 896-2 T.-36, dated 25th August 1900 . .	7,35,000	4½ „	...	7,35,000		...	...
	Ditto .	L. G. No. 958-2 T.-36, dated 23rd July 1901 . .	5,00,000	4½ „	...	5,00,000		...	...
	Ditto .	L. G. No. 678-2 T.-50, dated 23rd September 1904 . L. G. No. 765-2 T.-50, dated 27th October 1904 . . L. G. No. 974-2 T.-50, dated 31st January 1905 . .	1,98,000	4½ „	...	1,98,000		...	...
	Hlawga Waterworks.	L. G. Nos. 303-2 T.-54, dated 9th September 1905, and 433-2 T.-54, dated 23rd October 1905 . . .	1,66,000	4½ „	...	1,66,000		...	...
	Public Works .	L. G. No. 56-2 T.-34, dated 1st March 1906 . .	3,94,000	4 „	...	3,94,000		...	...
	Ditto .	L. G. No. 386-2 T.-65, dated 9th August 1906 . .	5,20,000	4 „	...	5,20,000		...	...
	Water-works .	L. G. Tele. No. 226-C., dated 27th July 1908 . .	11,44,000	4 „	...	11,44,000		...	...
	Public Works .	L. G. No. 16-2 T.-49, dated 2nd September 1907 . .	6,94,000	4 „	...	6,94,000		...	...
	Ditto .	L. G. No. 767-2-T.-77, dated 20th September 1910	5,70,000	4 „	...	5,70,000		...	...
	Ditto .	L. G. No. 817M.-2T.-51, dated 5th October 1911 .	1,42,000	4 „	...	1,42,000		...	...
	Water-works	L. G. No. 817 M.-2 T.-51, dated 5th October 1911 .	99,000	4 „	...	99,000		...	...
	Drainage .	L. G. No. 817M.-2 T.-51, dated 5th October 1911 .	2,72,500	4 „	...	2,72,500		...	...
	Public Works	L. G. No. 2224-M.-2 T.-78, dated 19th November 1912 .	1,55,000	4 „	...	1,55,000		...	...
	Ditto .	Ditto . .	5,66,000	4 „	...	5,66,000		...	...
	Drainage .	Ditto . .	70,000	4 „	...	70,000	1,47,73,000	...	...
Shwebo do.	Improvement in Municipal Bazar.	L. G. M. Dept. No. 293-8T.-3, dated 7th February 1908 .	30,000	4 „	20,716	...	20,716	...	1,327
Taunggyi Town Fund.	Construction of a Bazar.	G. I. F. D., No. 1150-E. B., dated 4th August 1899 .	27,000	4 „	2,049	...	2,049	...	1,972
Tavoy Municipality.	Construction of a new hospital	L. G. M. Deptt., No. 170—6-T.-2, dated 6th January 1909 . . .	14,500	4 „	10,011	...	10,011	...	642
Thayetmyo do.	Improvement to hospital bazar and roads.	L. G. M. Dept., No. 658—9-T.-5, dated 22nd January 1907	20,000	4 „	11,932	...	11,932	...	956
Thaton do. .	Improvement of Water-supply.	L. G. M. Dept., No. 791—6T.-10, dated 18th August 1906	7,000	4 „	3,149	...	3,149	...	456
		Carried over .			8,09,476	1,65,92,123	1,74,01,599		1,22,549

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
			Rs.		Rs	Rs.	Rs.	Rs.	Rs.
BURMA—*concld.*		Brought forward .			8,09,476	1,65,92,123	1,74,01,599	...	1,22,549
Toungoo Municipality.	Conservancy transport arrangements.	L. G. M. Deptt., No. 1214—6-T.-56, dated 24th December 1908	20,000	4 p. c.	4,651	...		...	2,192
	Improvement of conservancy scheme.	L. G. M. Deptt., No. 125-6-T.-3, dated 6th January 1908 . . .	10,000	4 „	6,445	...		...	461
	Extension and improvement of municipal market.	L. G. M. Deptt., No. 562—6-T-15, dated 19th May 1909	10,000	4 „	7,346	...		...	426
	Extension and improvement of municipal market.	L. G. M. Deptt., No. 41—6-T-2, dated 4th March 1912	10,000	4 „	...	...		...	2,160
	To build a new hospital.	L. G. No. 717—6-T.-24, dated 18th September 1914 .	70,000	4 „	65,204			...	2,445
Rangoon Reclamation Town Fund.	Reclamation Loan.	L. G. No. 421-2-T.-50, dated 12th November 1904 . .	2,00,000	4 „	...	2,00,000	83,646	...	...
	Ditto	L. G. Tele. No. 76-C., dated 5th November 1908 . .	27,50,000	4 „	...	27,50,000		...	...
	Ditto .	L. G. No. 114-2 T.-61, dated 25th August 1910 .	15,00,000	4 „	...	15,00,000		...	...
Moulmein Port Fund.	Construction of a new buoy vessel.	G. I. F. D. No. 4370-A., dated 25th July 1908. . .	2,00,000	4 „	70,813	...	44,50,000	...	...
Rangoon Port Trust.	New Port Works Scheme.	G. I. Tele. No. 5037-A., dated 8th September 1905	49,00,000	4 „	...	41,61,000	70,813	...	...
		G. I. Tele. No. 6344-A., dated 4th December 1902	40,00,000	(a)	...	40,00,000		...	...
		G. I. Tele. No. 5285, dated 8th September 1905 .	7,00,000	4 p. c.	...	3,00,000		...	...
	Acquisition of land.	G. I. End. No. 741—16-18, dated 27th October 1906, and G. I. Tele. No. 5334-A., dated 20th September 1906 .	40,00,000	4 „	...	40,00,000		...	...
	Acquisition of land and construction of jetties.	L. G. M. and Com. Deptt. Notification No. 32, dated 29th August 1907 and 792-1-P.-52, dated 24th August 1907 . .	7,51,000	4 „	...	7,51,000		...	...
	Construction of certain works and improvements.	Marine and Com. Deptt. Endorsement Nos. 30, dated 26th August 1909, and 1169-1-P.-62, dated 26th August 1909	32,00,000	4 „	...	32,00,000		...	...
	New Port Works and River Training.	Marine and Com. Deptt. Notification No. 22, dated 29th May 1908, and Endt. No. 283-1-P—28, dated 8th June 1908 . . .	75,00,000	4 „	...	75,00,000		...	...
	River-Training Works.	L. G. Endt. No. 104—1-P-65, dated 5th October 1910, and Notn. No. 28, dated 27th September 1910 . .	6,00,000	4 „	...	6,00,000		...	...
	Ditto .	L. G. Endt. No. 356—1P.—42, dated 23rd August 1911 and Notn. No. 28, dated 16th August 1911 . . .	9,50,000	4 „	...	9,50,000		...	...
	Ditto .	L. G. M. and Com. Deptt. No. 26, dated 24th July 1912 .	9,00,000	4 „	...	9,00,000		...	...
	Construction of certain Works and Improvement.	L. G. M. and Com. Deptt. Notification No. 33, dated 4th August 1913 . .	36,00,000	4 „	...	35,00,000	2,98,62,000	...	...
Tavoy Port Fund.	River Surveying and erection of a side gauge, etc.	G. I. F. D. No. 6120-A., dated 26th October 1908 .	7,000	4 „	1,625	...		...	769
	Construction of Jetties.	L. G. Tele. No. 12-C., dated 28th March 1914, superseded by No. 385 5-1-3, dated 17th October 1914 . .	65,000	4 „	65,000	...		...	...
	Resurvey and improvement of Tavoy river.	L. G. Com. Deptt. No. 819—2-P.-20, dated 17th August 1909	5,000	4 „	1,711	...	68,336	...	523
		TOTAL BURMA .			10,32,271	5,09,04,123	5,19,36,394	...	1,31,528

(a) Rs. 30,00,000 at 4½ per cent. and Rs. 10,00,000 at 4 per cent.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
—BIHAR AND ORISSA.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Arrah Municipality.	Construction of a Municipal Market.	B. G. No. 1434-2 M., dated 16th December 1913	20,000	4 p. c.	14,808	...		...	1,800
	Water-works	B. and O. No. 171-T. M., dated 24th Sept. 1893, and No. 1357-M., dated 2nd April 1894	1,00,000	4 „	36,966	...		...	4,150
Bhagalpur do.	Extension of Water works.	B. G. No. 1092-M., dated 13th December 1907	85,500	4 „	55,191	...	51,774	...	3,925
		B. G. No. 447-M., dated 7th February 1896	3,00,000	4 „	1,35,314	...		...	11,502
	Construction of office building.	B. G. No. 1944-M., dated 18th December 1908	22,000	4 „	15,211	...		...	971
	Purchasing a low service pump, etc.	B. G. No. 749-M., dated 5th June 1909	10,000	4 „	7,137	...	2,12,853	...	433
Gaya do.	Drainage and Water-works Scheme.	B. and O. M. / D. No. 2368-M., dated 7th March 1913	1,00,000	4 „	85,790	...	85,790	...	3,766
Giridih do.	Acquiring buildings and lands for the Municipality.	B G. No. 313-T.M., dated 28th May 1909	1,300	4 „	375	...	375	...	140
Hazaribagh do	Drainage Scheme.	B. & O. G., No. 14687-M., dated 22nd December 1913	20,000	4 „	17,911	...	17,911	...	724
Jamalpur do.	Construction of a Dhobi-khana.	B G. No. 61-T. M., dated 19th April 1911	1,335	4 „	124	...		...	240
	Construction of a Market.	G. B. M. D. No. 525-M., dated 9th March 1912	10,000	4 „	5,985	...		...	955
Monghyr do.	Cost of a steam-roller.	B. G. No. 190-M., dated 29th January 1912	6,500	4 „	3,571	...	6,109	...	633
	Water-works	B. G. No. 659-M., dated 25th March 1912	5,000	4 „	4,094	...		...	195
	Drainage	B. G. No. 949-T. M., dated 4th October 1911	67,000	4 „	54,854	...		...	2,626
Motihari do.	Drainage schemes.	B. and O. No. 3571-M., dated 17th March 1916	8,217	4 „	7,942	...	62,519	...	275
Mozufferpore do.	Construction of a septic tank.	B. G. No. 2443-M., dated 26th July 1893	60,000	4½ „	24,391	...	7,942	...	2,483
	Drainage	B. G. No. 1073-M., dated 7th March 1903	10,000	4 „	867	...		...	833
Do.	Water Works.	B. and O. No. 3855-M., dated 22nd March 1916	79,000	4 „	77,692	...		44,000	1,308
Patna do.	Drainage	B. G. No. 19-T. M., dated 29th April 1893	3,18,000	4½ „	1,22,460	...	1,02,950	...	13,454
	Flushing the Municipal drains.	B. G. No. 2717-M., dated 10th August 1900, and 3553-M., dated 23rd December 1903	50,000	4 „	9,933	...		...	2,595
	Accurate Survey of Municipal roads.	B. O. M. D. No. 2642-M., dated 13th March 1913	6,000	4 „	2,160	...	1,34,558	...	1,018
Puri do.	Drainage scheme.	B. G. No. 909-M., dated 13th November 1907	50,000	4 „	32,276	...	32,276	...	2,295
Purnea do.	Improvement of roads and methar sheds.	G. B. M. D. No. 1018-T. M., dated 11th October 1910 and B. G. No. 233-T. M., dated 12th May 1911.	15,000	4 „	11,669	...	11,669	...	612
Ranchi do.	Improvement of market.	B. & O. No. 523-M., L. S. G., dated 15th January 1913	15,000	4 „	10,410	...		...	1,377
	Construction of a beef market	B. & O. No. 1885-M., dated 12th February 1915	5,000	4 „	4,467	...		...	260
	Construction of a Gola in the Municipal market.	B. G. No. 105-M., dated 24th January 1907	11,000	4 „	...	...	14,877	...	1,306
Shahebgunj do.	Drainage Scheme.	B. & O. No. 327-M., dated 25th May 1912	35,000	4 „	29,348	...	29,348	...	1,344
Champaran District Board.	Repair of roads damaged by floods.	B. G. No. 309-L. S. G., dated 17th February 1907	50,000	4 „	20,054	...	20,054	...	3,556
Jharia Mines Boards.	Construction of buildings.	B. & O. No. 4296-M., dated 26th March 1915	40,000	4 „	33,215	...	33,215	...	3,460
Jharia Water board.	Supply of water to coal fields.	B. & O. No. 2876-M., dated 3rd March 1916	29,37,000	4 „	8,00,000	...	8,00,000	6,00,000	...
Gaya Lodging House Committee.	Drainage and Water Works	B. & O. M. D. No. 4259-M., dated 28th April 1913	1,00,000	4 „	91,384	...	91,384	...	3,549
		Carried over			17,15,604		17,15,604	6,44,000	71,785

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1916-17. Borrowed.	Repaid.
		Brought forward	Rs.		Rs. 17,15,604	Rs. ...	Rs. 17,15,604	Rs. 6,44,000	Rs. 71,785
BIHAR AND ORISSA—*concld.*									
Deoghur Lodging House Fund.	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796-S., dated 25th March 1904 . . .	4,000	4 p. c.	1,770	...		...	215
	Construction of a pilgrim shed.	B. G. No. 546-S., dated 20th March 1907 . . .	8,000	4 „	4,782	...	6,552	...	382
Ranchi District Board.	Improving Lohardaga Gagra Road and construction of a Bungalow.	B. G. No. 81-T.M., dated 6th January 1915 . .	50,000	4 „	46,498	...	46,498	...	1,743
Manbhoom District Board.	Construction of a bridge over the Kasai River.	B. & O. No. 4184-M., dated 27th March 1916 . .	1,00,000	4 „	95,884		95,884	50,000	4,116
Mozeffarpur do.	Construction over Little Gunduck.	B. G. No. 1187-T. M., dated 20th June 1906 . .	60,000	4 „	35,865	...		...	2,865
	Cost of replacing bridges damaged by floods.	B. G. No. 738-T. M., dated 6th July 1907 . . .	1,25,000	4 „	82,586	...		...	2,841
	Providing extra waterways on the Sitamarhi road.	B. & O. No. 6162-M., dated 26th November 1914	1,50,000	4 „	1,31,538	...	2,50,939	...	5,539
		TOTAL BIHAR AND ORISSA .			21,15,527	...	21,15,527	6,94,000	89,486
CENTRAL PROVINCES AND BERAR.									
Akola Municipality.	Water-works	G. I. F. D. Nos. 692—VII-57—8, dated 11th June 1914 and 392—VII-26—3, dated 5th April 1916 . .	2,60,000	4 p. c.	2,55,000	...	2,55,000	95,000	...
Amraoti camp	Improvement of water supply.	Secretariat letter No. 207—VII-24—1, dated 12th March 1912 . . .	12,500	4 „	6,843	...	6,843	...	1,223
Arvi Municipality.	Construction of a Market.	Secretariat letter No. 841—VII-24—6, dated 6th August 1910	15,000	4 „	6,720	...		...	1,520
	Water-works .	Secretariat letter No. 679—VII-60—1, dated 11th June 1914	1,60,000	4 „	1,60,000	...	1,66,720	36,000	...
Burhanpur do.	Improvement of Waterworks.	C. C. No. 359—VII—24—1, dated 22nd March 1909 .	30,000	4 „	21,411	...	21,411	...	1,298
Bhandara do.	Construction of Water-works .	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899 . . .	35,000	4 „	4,189	...	4,189	...	2,315
		Carried over .			4,54,163	...	4,54,163	1,31,000	6,356

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES AND BERAR—*contd.*		Brought forward			4,54,163		4,54,163	1,31,000	6,356
Buldana Municipality.	Water-works	Secretariat No. 782-VII-57—11, dated 2nd July 1914	10,000	4 p. c.	9,464	...	9,464		536
Chhindwara do.	For Town extension.	Secretariat No. 56—VII—60—3, dated 21st January 1914.	30,000	4 „	7,689	...	7,689		3,265
Damoh do.	Water-works Scheme.	Secretariat No. 156—VII-57—5, dated 9th February 1915	1,75,000	4 „	1,71,315	...	1,71,315	90,000	3,685
Drug Notified area.	For constructing certain buildings in the Ganj.	C. C. No. 63—VII-24—16, dated 26th January 1910	6,500	4½ „	2,861	...	2,861	...	663
Harda Municipality.	Extension of water-works.	C. C. No. 41—VII-38—12, dated 17th January 1910	95,000	4 „	71,890	...		...	3,951
	Drainage Scheme.	Secretariat No. 753 VII-57—10, dated 26th June 1914	1,00,000	4 „	98,345	...	1,70,235		1,655
Jubbulpore do.	Extension of water-works	C. C. Municipal No. 359—VII-32—12, dated 21st March 1907	3,00,000	4 „	1,79,298	...		...	14,330
	For acquisition of land for extension of city and Civil station.	C. C. No. 46—VII-24—10, dated 20th January 1910	1,70,000	4 „	1,08,083				7,869
	For making improvement in City and Civil Station.	Secretariat No. 138—VII—0—2, dated 7th February 1914	50,000	4 „	44,609	...	3,3:,990		1,817
Khandwa do.	Construction of Moghat Water-works.	C. C. No. 919, dated 13th February 1895 C. C. No. 5923, dated 13th August 1896	3,60,000	4 „	1,11,169	...	1,11,169	...	20,284
Nagpore do.	Consolidated Loan for road improvement, etc.	Government of India, F. D., No. 5213, dated 24th August 1911	1,67,955	4 „	1,25,620	...		...	7,649
	For Gorewara Tank Project	C. C. No. 116 VII-31—31, dated 26th January 1909	7,50,000	4 „	6,14,022	...		...	29,403
	For improvement of markets.	Secretariat letter No. 914—24—5, dated 11th December 1903	1,00,000	4 „	39,130	...		...	8,863
	For drainage scheme.	G. I. F. D. End. No. 3922-A., dated 26th July 1910, and Secretariat No. 188—VII-23—10, dated 25th February 1911	8,00,000	4 „	6,00,000	...		1,00,000	...
	Construction of Grain Market.	Secretariat No. 635-II, dated 17th March 1913	50,000	4 „	32,329	...		...	4,684
	Extension of Fruit Market.	Secretariat No. 30 VII—57—23, dated 11th January 1915	20,000	4 „	16,607	...	14,27,708		1,730
Pandhurna do.	For relieving congestion in the town.	Secretariat No. 1507—VII—60—1, dated 13th December 1913	5,000	4 „	4,476	...	4,476	...	181
		Carried over			26,91,070		26,91,070	3,21,000	1,16,321

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1917—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1917.			TRANSACTIONS DURING 1916-17.	
					To Government.	To the Public.	TOTAL.	Borrowed	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			26,91,070	...	26,91,070	3,21,000	1,16,321
CENTRAL PROVINCES AND BERAR—*concld.*									
Raipur Municipality.	For improving the drainage scheme and constructing a pucka drain through the Marshy ground near Badha Tank.	Chief Commissioner's Resolution No. Q, dated 7th March 1904, and letter No. 2397, dated 14th March 1904 .	8,000	4 p. c.	...	...		...	4,427
	For extension of Gole bazar Market.	Secretariat No. 453—VII-24—34, dated 28th April 1910 and No. 246—VII-24—84, dated 10th March 1910 .	20,000	4 „	7,905	...	...	...	2,068
	For construction of shops on the site of the old market.	Secretariat No. 146—VII-24—8, dated 15th February 1912	20,000	4 „	10,987	...	18,892	...	1,948
Sansor do.	For Town Improvement.	Secretariat No. 209—VII-60—3, dated 21st February 1914	5,000	4 „	4,221	...	4,221	...	270
Saoner do	Construction of School building and cotton market.	Secretariat letter No. 842—VII-24—15, dated 29th August 1911 . . .	4,000	4 „	1,648	...	1,648	...	508
Seoni do. (Chapra)	Improvement of Water-works.	Secretariat No. 564—VII-24—7, dated 8th June 1910 .	27,000	4 „	20,991	...	20,991	...	1,102
Wardha do.	Construction of Fraser Water-works.	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th February 1897, and Secretariat Endt. No. 129, dated 10th January 1898 . .	90,000	4 „	47,351	...	...	...	3,183
	Construction of markets.	Secretariat letter No. 190—VII-24—11, dated 15th February 1909 . . .	30,000	4 „	8,648	...	...	...	3,227
	Do.	Secretariat No. 783—VII-31—4, dated 21st June 1913	10,000	4 „	6,940	...	...	...	918
	Construction of Surface Drainage scheme.	Secretariat No. 345—VII-24—10, dated 28th March 1913 . . .	65,000	4 „	58,186	...	1,21,125	...	2,361
		TOTAL CENTRAL PROVINCES AND BERAR .			28,57,947	...	28,57,947	3,21,000	1,36,338
ASSAM.									
Dhubri Municipality.	Construction of a Bazar building.	C. C.'s letter No. 2330-M., dated 16th April 1913 .	25,000	4 „	18,500	...	18,500	...	2,252
Gauhati do.	Improvement of Water-works.	C. C.'s letter No. 4825-M., dated 18th July 1913 .	10,000	4 „	8,952	...	...	...	363
	Construction of Fanshi Bazar Buildings.	C. C.'s letter No. 184-Mpl.-4951-F., dated 5th December 1904	12,270	4 „	2,466	...	11,418	...	1,162
Silchar do.	Waterworks .	C. C.'s letter No. 2024-M., dated 22nd April 1915 .	30,000	4 „	27,945	...	27,945		1,048
Tezpur do.	Waterworks	C. C.'s letter No. 328-M., dated 25th January 1916 .	33,334	4 „	33,334	...	...		...
	Providing means of water supply.	C. C.'s letter No. 328-M., dated 25th January 1915 .	15,000	4 „	15,000	...	48,334		...
Mangaldai Local Board.	Construction and reconstruction of bridges and roads	C. C.'s letter No. 1765-M., dated 16th March 1917 .	20,000	5 „	20,000	...	20,000	20,000	...
North Sylhet Local Board.	Ditto .	C. C.'s letter No. 394-M., dated 23rd January 1917 .	10,000	5 „	10,000	...	10,000	10,000	...
Silchar Local Board.	Ditto .	C. C.'s letter No. 990-M., dated 19th February 1917 .	25,000	5 „	25,000	...	25,000	25,000	...
		TOTAL ASSAM .			1,61,197	...	1,61,197	55,000	4,825

APPENDIX E.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1916-17.

STATEMENT

OF

Loans raised under the Guarantee of Government

TO END OF

1916-17.

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ABSTRACT STATEMENT of LOANS raised under the guarantee of GOVERNMENT to end of 1916-17.

		Amount on 31st March 1917.
		£
LOANS RAISED BY NATIVE STATES, LOCAL AUTHORITIES, AND OTHER PUBLIC BODIES—		4,484,295
CAPITAL RAISED BY RAILWAY COMPANIES FOR EXPENDITURE ON STATE AND OTHER RAILWAYS—		
	£	
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given	202,284	
Capital in respect of which guarantee for interest and repayment of Capital has been given	34,559,700	
Debentures raised through Companies for outlay on purchased Railways	26,828,248	61,590,232
TOTAL £		66,074,527

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1916-17.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of interest.	When redeemable.	Amount outstanding on 31st March 1917.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
BOMBAY.									
NATIVE STATES.									
Kathiawar Agency.									
I.—Jhalawad Prant.									
1. Dhrangadhra	From Manaodar State	Construction of a Railway from Vadhwan to Dhrangadhra.	7,00,000	G. R. P. D. No. 7104, dated 20th November 1897, and P. A.'s No. 5066, dated 29th November 1897.	1898	4 per cent .	1918-19	1,31,323	Principal and interest guaranteed.
2. Malik Aldad Khanji, Sadat Khanji of Dasada.	Rajkot State .	For Administrative and Maintenance purposes.	8,000	G. O. P. D. No. 5423, dated 21st July 1916.	1916	6 „	Annual instalment of Rs. 1,500	8,000	Ditto.
3. Khachar Desa Bhoj of Anandpur .	Dave Kevalram Manji.	Ditto .	6,000	P. A.'s No. 5158, dated 26th December 1899.	1899	6 „	1928-29	4,000	Ditto.
4. Malik Hamir Mia Dosabhai and others, of Mera under Vanod.	From private persons	Maintenance and Administrative purposes.	7,500	P. A.'s No. 2308, dated 15th November 1900.	1900	7½ „	Not settled	3,236	Ditto.
5. Sayla Taluka	Ditto .	Ditto .	1,05,000	G. I., Foreign Department, No. 4498-I. A., dated 29th September 1903, P. D. No. 6863, dated 13th October 1903, and P. A.'s No. 3023, dated 12th May 1900.	1900	6¼ per cent. compound interest.	1925-26	6,156	Ditto.
6. Khachar Jethsur Harsur of Anandpur	Ditto .	Famine . . .	2,000	Agent's No. 2655, dated 6th May 1915 .	1898	6 per cent.	Not settled	2,000	Ditto.
Total Jhalawad Prant .			8,28,500					1,54,715	

II.—Sorath Prant.								
7. Valas Unad Ranning Kanthad and Luxman, heirs of Vala Godad Purja of Jetpur.	Ditto	Ditto	30,000	G. I., Foreign Department, No. 4498-T.A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903, and P. A.'s No. 1636, dated 4th March 1900.	1900	7½ „	1923-24	5,920	Ditto.
8. Vala Harsur Luxman of Bagasra	Gondal State	For repayment of old debts.	1,25,000	P. A.'s No. 465, dated 2nd May 1887, and G. R. P. D. No. 417, dated 20th Jan. 1913.	1887	5 per cent. compound interest.	1919-20	16,670	Ditto.
9. Vala Vajsur Punja of Jetpur	From private persons	Maintenance and Administrative purposes.	30,000	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903, P. A.'s No. 1636, dated 4th March 1900.	1900	7½ per cent.	1923-24	12,050	Ditto.
10. Kotila Jaitmal Champraj of Dedan	Ditto	Famine	10,000	P. A.'s No. 1897, dated 5th March 1900.	1900	7½ „	Annual instalment of Rs. 163.	3,460	Ditto.
Total Sorath Prant			1,95,000					38,100	
III.—Halar Prant.									
11. Jadeja Dolatsing Viraji of Dewalia	From private persons	Famine relief and Administrative purposes.	3,000	P. A.'s No. 2449, dated 24th April 1900	1900	7½ „	1920-21	1,000	Ditto.
12. Pal Taluka	Ditto	Repayment of the balance of the original guaranteed debt due to Popatlal Keshavji.	14,000	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903, and Govt. letter No. 8091, dated 14th November 1907.	1908	4½ „	1918-19	3,500	Ditto.
			17,000					4,500	
Carried over			10,23,500					1,92,815	

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1916-17—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1917.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*			₹					₹	
Kathiawar Agency—*contd.*									
III.—Halar Prant.			10,23,500					1,92,815	
Brought forward			17,000					4,500	
13. Virpur State	Morvi State	Repayment of the original Government and guaranteed debts, and Administrative purposes.	2,00,000	G. I., Foreign Dept., telegram No. 1742-I. T. A., dated 3rd September 1909, G. R. P. D. No. 6250, dated 20th September 1909, G. I. Foreign Dept., No. 1487-T. A., dated 13th July 1912, G. R. P. D. No. 5604, dated 19th July 1912, and G. R. P. D. No. 3654, dated 17th May 1916.	1909	5 per cent.	1926-27	2,60,447	Principal and interest guaranteed.
			54,000		1912	5 „	1926-27		
			30,000		1916	5 „	1926-27		
14. Nawanagar State	Gondal State	Construction of Jamnagar Railway.	20,00,000	G. R. P. D. No. 2911, dated 4th May 1895.	1895	5 „	The whole loan is to be repayable after a period of 15 years or from such other time thereafter as may be convenient to the State.	20,00,000	Ditto.
15. Khachar Jetsur of Mansur of Anandpur.	From private persons	Maintenance and Administrative purposes.	11,500	P. A.'s No. 923, dated 13th December 1899, and 4577, dated 15th August 1901.	1899	7½ „	1930-31	11,500	Ditto.
Total Halar Prant			23,12,500					22,76,447	
IV.—Gohilwad Prant.									
16. Khachar Mula Mansur of Paliad	From private persons	Repayment of old debts.	13,000	P. A.'s No. 2648, dated 1st February 1890.	1890	6 „ compound interest.	Not settled	10,754	Ditto.
17. Khachar Ram Devait of Itaria	Ditto	Famine and Administrative purposes	3,000	P. A.'s No. 5278, dated 5th July 1900	1900	7½ per cent.	1916-17	373	

18. Vala Bhaya Hathia and others of Kotda Petha.	Ditto	Ditto	5,500	P. A.'s No. 1686, dated 19th March 1900, and 6813, dated 8th September 1900.	"	7½	"	1924-25	2,699	Ditto.
19. Khawad Vala Vira of Sudama under Paliad Thana,	Ditto	Ditto	3,000	P. A.'s No. 402, dated 23rd June 1900	"	7½	"	Not settled	1,000	Ditto.
20. Vala Hamir Selar of Khijadia	Ditto	Ditto	750	P. A.'s No. 3864, dated 18th June 1900	"	7½	"	1917-18	807	Ditto.
			25,250						15,633	
Total Gohilwad Prant										
V.—Local Fund Loans.										
21. Chotila Thana	From accumulated balances of certain Agency Local Funds	Famine and administrative purposes.	5,241	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, and G. R. P. D. No. 6863, dated 13th October 1900 and 31st May 1915.	1901-02	5	"	Not settled	108	Ditto.
22. Dhrol State	Ditto	Ditto	1,57,938 65,218	Ditto	1900-02	5	"	1923-24	30,732	Ditto.
23. Khachar Desa Bhoj of Anandpur	Ditto	Ditto	4,577	Ditto	1901-02	5	"	1930-31	1,027	Ditto.
24. Kotda Sangani Taluka	Ditto	Ditto	19,150	Ditto	"	5	"	1924-25	12,153	Ditto.
25. Kotila Unand Bhan Suraj Bhim of Dedan.	Ditto	Ditto	4,500	Ditto	"	5	"	1933-34	905	Ditto.
26. Malia State	Ditto	Ditto	2,25,911	Ditto	1900-01	5	"	1951-52	1,48,740	Ditto.
27. Sayla State	Ditto	Ditto	15,138	Ditto	1901-02	5	"	1923-24	7,356	Ditto.
28. Wadhwan Civil Station Poor-house	Ditto	Ditto	5,182	Ditto	"	5	"	Not settled	2,423	Ditto.
Total Local Fund Loans			5,02,855						2,03,444	
Total Kathiawar Agency			38,64,105						26,88,339	
Carried over			38,64,105						26,88,339	

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1916-17—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of interest.	When redeemable.	Amount outstanding on 31st March 1917.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*			R					R	
Brought forward .			38,64,105					26,88,339	
Mahikantha Agency.									
29. Katosan Taluka	From Agency Judicial Fund.	For Famine and Administrative purposes.	3,000	G. R. P. D. No. 8663, dated 30th November 1916.	1916	4 per cent.	R705-3-11 to be paid partly.	3,000	Principal and interest guaranteed.
Rewakantha Agency.									
Japti Fund Loan—									
30. Thakur Jaswantsingji of Vasan Virpur	From Vasan Sevada Japti Fund.	Takavi advances to new settlers for bullocks, seed, etc.	4,500	G. I., Foreign Dept., No. 2019-T. A., dated 19th September 1911, and G. R. P. D. No. 2900, dated 1st May 1911.	1911-12 and 1912-13	5 per cent.	1921-22	2,200	Principal and interest guaranteed.
31. Chhaliar	From Mewas Administration Fund.	Famine and Administrative purposes.	3,718	G. R. No. 3177, dated 1st May 1900, G. R. P. D. No. 3870, dated 15th June 1904.	1899-1900	4 „	3 years	1,694	Ditto.
Total Rewakantha Agency .			8,218					3,894	
TOTAL NATIVE STATES .			38,75,323					26,95,233	
LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.									
Port Trust.									
32. Bombay Port Trust . .	By issue of Securities as prescribed by Section III of Act VI of 1879.	Purchase of properties referred to in Section 29 and generally described in Schedule A of Act VI of 1879.	75,42,800	Sections 39 and 40 of Act VI of 1879 .	1879-80 and 1885-86	4 per cent.	After three months' notice to be given by the Chairman of the Trustees in the Bombay Govt. Gazette.	75,42,800	Interest guaranteed. *Vide* Section 35 of Act VI of 1879.
Above converted into £ at R15=£1.			**£502,853**					**£502,853**	

Improvement Trust.									
33. City of Bombay Improvement Trust—									
Loan No. 1	In the open market .	Extension of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R. G. D. No. 3375, dated 3rd August 1899.	1899	4 „	1st November 1959.	50,00,000	Principal and Interest, *vide* sections 80-82 of Bombay Act IV of 1898.
Loan No. 2	Ditto .	Ditto .	30,00,000	G. R. G. D. No. 4795, dated 20th August 1901.	1901	4 „	6th September 1961.	30,00,000	Ditto.
Loan No. 3 . . .	Ditto .	Ditto .	30,00,000	G. R., G. D. No. 3136, dated 29th June 1902.	1902	4 „	15th July 1962.	30,00,000	Ditto.
Loan No. 4	Ditto .	Ditto .	60,00,000	G. R. G. D. No. 3337, dated 29th June 1903.	1903	4 „	20th August 1963.	60,00,000	Ditto.
Loan No. 5	Ditto .	Ditto .	50,00,000	G. R. G. D. No. 4299, dated 12th August 1904.	1904	4 „	7th September 1964.	50,00,000	Ditto.
Loan No. 6 . . .	Ditto .	Ditto .	30,00,000	G. R. G. D. No. 4298, dated 5th August 1905.	1905	4 „	12th September 1965.	30,00,000	Ditto.
Loan No. 7	Ditto .	Ditto . .	20,00,000	G. R. G. D. No. 5002, dated 22nd August 1906.	1906	4 „	2nd October 1966.	20,00,000	Ditto.
Loan No. 8	Ditto .	Ditto . .	15,00,000	G. R. G. D. No. 4977, dated 13th August 1907.	1907	4 „	24th September 1967.	15,00,000	Ditto.
Loan No. 9	Ditto .	Ditto . .	30,00,000	G. R. G. D. No. 5187, dated 18th August 1908.	1908	4 „	8th September 1968.	30,00,000	Ditto.
Loan No. 12	Ditto .	Ditto . .	25,00,000	G. R. G. D. No. 5421, dated 15th August 1912.	1912	4 „	28th August 1972.	25,00,000	Ditto.
Loan No. 13	Ditto .	Ditto . .	20,00,000	G. R. G. D. No. 5958, dated 13th August 1913.	1913	4 „	28th August 1973.	18,00,000	Ditto.
Loan No. 14	Ditto .	Ditto . .	50,00,000	G. R. G. D. No. 4225, dated 28th May 1914, and No. 2783, dated 31st March 1915.	1914	4 „	4th August 1974.	50,00,000	
Carried over .			4,10,00,000					4,08,00,000	

No. I—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1916-17—*concld.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1917.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*concld.*			₹					₹	
Brought forward .			4,10,00,000					4,08,00 000	
Loan No. 15	In the open market .	Extension of the Board's Scheme for the Improvement of the City of Bombay.	25,00,000	G. R. G. D. No. 7555, dated 29th September 1915.	1915	4 per cent.	3rd January 1976.	25,00,000	
Total .			4,35,00,000					4,33,00,000	
Total converted into £ at ₹ 15=£1			**£2,900,000**					**£2,886,667**	
Loan No. 10	Ditto .	Ditto . .	**£566,600**	G. R. G. D. No. 2804, dated 31st May 1909	1909	4 „	1st July 1969.	**£566,600**	Principal and Interest, *vide* sections 80-82 of Bombay Act IV of 1898.
Loan No. 11	Ditto .	Ditto . .	**£333,000**	G. R. G. D. No. 2552, dated 30th May 1910.	1910	4 „	1st July 1970.	**£333,000**	Ditto.
Total Improvement Trust .	...	...	**£3,799,600**					**£3,786,267**	
ABSTRACT.									
Native States.									
Kathiawar Agency			38,64,105					26,88,359	
Mahikantha Agency			3,000					3,000	
Rewakantha Agency . . .			8,218					3,894	
Total Native States			**38,75,323**					**26,95,233**	
Do. converted into £ at ₹ 15=£1			**£258,355**					**£179,682**	
Local Authorities and other Public Bodies.									
Port Trust			**£502,853**					**£ 502,853**	
Improvement Trust			**£3,799,600**					**£3,786,267**	
Total Local Authorities and other Public Bodies.			**£4,302,453**					**£4,289,120**	
			£4,560,808					**£4,468,802**	
TOTAL BOMBAY .									

PUNJAB.									
1. Loharu State	From the Mandot Estate.	Adjustment of State debts.	3,11,000	G. I., Foreign Department, No. 3681-I. A., dated 20th September 1907.	1907-08	4½ per cent.	1933	2,32,398	Principal and interest guaranteed.
Amount converted into £ at Rs. 15=£1.			£20,733					£15,493	
SUMMARY.									
TOTAL BOMBAY . . .			£ 4,560,808					£ 4,468,802	
„ PUNJAB . . .			£ 20,733					£ 15,493	
GRAND TOTAL .			£ 4,581,541					£ 4,484,295	

No. II.—CAPITAL raised under the GUARANTEE of GOVERNMENT by RAILWAY COMPANIES for expenditure on STATE and other RAILWAYS.

No. IIA.—CAPITAL raised for RAILWAYS, the property of COMPANIES, in respect of which guarantees for interest on SHARE CAPITAL and for interest and repayment of DEBENTURE CAPITAL have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1917.
			Rs.	Rs.			Rs.
Hardwar-Dehra	Capital expenditure in rupees . .	3 per cent .	(a) 30,34,256	30,34,256			30,34,256
	Ditto converted into £ at Rs. 15=£1 .	...	202,284	202,284			202,284

(a) Rs. 2,21,107 spent by Company direct on the Railway, not shown in account No. 79.

11B.—CAPITAL raised for RAILWAYS treated as property of the STATE in respect of which guarantee for interest and repayment of CAPITAL has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1917.
			£	£			£
ASSAM-BENGAL	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-95 and 1896-97.	.....	1,500,000
	Debentures in sterling	3½ „	480,900	(a)490,274	1914	4th July 1919	480,900
	Ditto	3¼ „	300,000	296,625	1914	13th April 1919	300,000
	Ditto	3¾ „	125,000	124,531	1914	4th January 1919	125,000
	Ditto	4 „	297,000	291,156	1915	3rd February 1918	297,000
	TOTAL ASSAM-BENGAL		2,702,900	(c)2,702,586			2,702,900
BENGAL-NAGPUR	Share Capital in sterling	3½ „	3,000,000	3,000,000	Between 1886-87 and 1889-90.	.....	3,000,000
	Debenture Stock in sterling	4 „	2,000,000	1,948,586	1914	1st January 1944	2,000,000
	Debentures in sterling	3½ „	750,000	742,500	1914	1st June 1919	750,000
	Ditto	5 „	448,900	1,225,225	1916	18th August 1917	448,900
	Ditto	3½ „	785,500		1913	18th February 1918	785,500
	Ditto	5 „	374,900	365,527	1916	18th August 1918	374,900
	Ditto	3¾ „	400,000	399,000	1913	15th June 1918	400,000
	Ditto	3½ „	400,000	394,500	1904	21st April 1917	400,000
	Ditto	5 „	400,000	396,500	1916	5th November 1917	400,000
	Ditto	5 „	600,000	583,750	1917	31st January 1920	600,000
	Ditto	5 „	400,000	391,000	1917	18th August 1919	400,000
	Ditto	3½ „	500,000	496,250	1914	2nd February 1919	500,000
	Ditto	5 „	325,500	316,549	1917	10th January 1920	325,500
	Ditto	3¾ „	155,000	154,419	1914	3rd January 1919	155,000
	Ditto	3½ „	120,000	119,400	1914	4th May 1917	120,000
	Ditto	3½ „	500,000	499,375	1914	15th July 1919	500,000
	Ditto	3½ „	500,000	499,375	1914	15th July 1920	500,000
	TOTAL BENGAL NAGPUR		11,659,800	(b)11,531,956			11,659,800
BURMA	Share Capital in sterling	2½ „	2,000,000	2,000,000	Between 1896-97 and 1900-01.	.....	2,000,000
	Debenture Stock in sterling	3 „	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	Share Capital in sterling	2½ „	1,000,000	1,020,000	1908	.....	1,000,000
	TOTAL BURMA		4,250,000	4,219,819			4,250,000

(a) Includes premium realised on £19,100 Debentures since discharged.
(b) Differs from the corresponding total in Account No. 79 by £57,107 being the net amount of premia realised and discount paid on debentures which have been discharged or renewed.
(c) Ditto ditto £1,594 ditto ditto ditto ditto

IIB.—CAPITAL raised for RAILWAYS treated as property of the STATE, in respect of which guarantee for interest and repayment of CAPITAL has been given—concld.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1917.
			£	£			£
ROHILKUND AND KUMAON	Joint Debenture Stock—State Share	4 per cent.	(a) 472,000	472,000	1909	31st December 1932	472,000
LUCKNOW-BAREILLY	Debenture in sterling	3½ „	75,000	(c)88,102	1915	1st July 1917	75,000
MADRAS AND SOUTHERN MAHRATTA (EXCLUDING MYSORE).	Share Capital in sterling	3½ „	(b) 5,000,000	5,030,957	Between 1907-08 and 1908-09.	.....	5,000,000
	Debenture stock in sterling	4 „	2,500,000	2,471,538	1913-14	1st October 1938	2,500,000
	Debentures in sterling	3½ „	100,000	99,000	1914	1st June 1919	100,000
	Ditto	3½ „	160,000	158,800	1913	1st April 1918	160,000
	Ditto	4½ „	250,000	243,437	1917	1st March 1919	250,000
	Ditto	3½ „	475,000	475,000	1913	31st May 1920	475,000
	Ditto	3¼ „	505,000	504,900	1906	1st April 1917	505,000
	Ditto	3¾ „	335,000	334,163	1913	1st October 1918	335,000
	Ditto	3½ „	500,000	495,000	1912	1st August 1917	500,000
	TOTAL MADRAS AND SOUTHERN MAHRATTA (EXCLUDING MYSORE).		9,825,000	9,812,795			9,825,000
BOMBAY, BARODA AND CENTRAL INDIA.	Share Capital in sterling	3 „	2,000,000	2,000,000	.....	.....	2,000,000
GREAT INDIAN PENINSULA	Ditto	3 „	2,575,000	2,575,000			2,575,000
SOUTH INDIAN	Ditto	3 „	1,000,000	1,000,000			1,000,000
	GRAND TOTAL £		34,559,700	34,402,258			34,559,700

(a) State Share of the issue of £800,000 Joint Debenture Stock under agreement with the Company dated 24th March 1909 The proceeds of the loan were not paid over to Government.
(b) Includes £1,500,000 new Share Capital issued to the Company in exchange for a portion of the Madras Railway Annuity.
N.B.—Share Capital is redeemable on the transfer of the line to Government under the contract with the Railway.
(c) Includes profit realised in Exchange on Debentures which have been discharged. | *Vide* footnote to Account No. 79.

No. IIC.—DEBENTURES raised through COMPANIES for outlay on purchased RAILWAYS.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised.	When redeemable.	Amount on 31st March 1917.
			£	£			£
EAST INDIAN	Debenture Stock in sterling	3 per cent.	5,000,000	4,835,892	Between 1899 and 1902	4th May 1929	5,000,000
	Ditto	3 „	1,500,000	1,363,637	1904	4th May 1929	1,500,000
	Ditto	3 „	1,500,000	1,378,291	1905	4th May 1929	1,500,000
	Ditto	3½ „	2,000,000	1,897,112	1907	4th August 1937	2,000,000
	Ditto	3½ „	2,450,000	2,360,303	1908	4th August 1937	2,450,000
	Ditto	3½ „	2,550,000	2,459,426	1909	4th August 1937	2,550,000
	Ditto	4½ „	3,500,000	3,459,579	1915	1st June 1935	3,500,000
	TOTAL EAST INDIAN		18,500,000	(a) 17,754,240			18,500,000
BOMBAY, BARODA AND CENTRAL INDIA.	Debenture Stock in sterling	3½ „	1,000,000	959,364	1908	15th October 1940	1,000,000
GREAT INDIAN PENINSULA	Ditto	3½ „	1,000,000	958,880	1908	15th July 1938	1,000,000
	Ditto	3½ „	2,500,000	2,294,278	1910	15th July 1938	2,500,000
	TOTAL GREAT INDIAN PENINSULA		3,500,000	3,253,158			3,500,000
SOUTH INDIAN	Debenture stock in sterling	4 „	2,318,248	2,295,244	1914	1st July 1945	2,318,248
	Debentures in sterling	5 „	510,000	508,088	1916	15th August 1917	510,000
	Ditto	3¾ „	250,000	249,375	1913	3rd July 1917	250,000
	Ditto	3¾ „	250,000	249,062	1914	3rd January 1919	250,000
	Ditto	5 „	500,000	495,625	1916	3rd January 1918	500,000
	TOTAL SOUTH INDIAN		(b) 3,828,248	(c) 3,797,394			3,828,248
	GRAND TOTAL £		26,828,248	25,764,156			26,828,248

(a) Differs from the corresponding total in Account No. 74A. by £5,698 on account of discount paid in raising Debentures since discharged.
(b) Includes £774,900 on account of the Tinnevelly-Quilon Railway, Native State Section, the interest on which is under-written by the Travancore Darbar.
(c) Differs from corresponding total in Account No. 74A. by £9,100, being the amount of discount paid on renewal of Debentures which has been charged to Revenue in the South Indian Railway Accounts.

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